Government of Madras

LOCAL ADMINISTRATION DEPARTMENT

G.O. No. 3453, 16th November 1942

Administration Report—General review—District Municipalities, 1940–41.

Order—No. 3453, L.A., dated 16th November 1942.

PART I—CONSTITUTION AND MANAGEMENT.

The number of municipalities in the Presidency increased from 81 to 82 owing to the constitution of the Rajapalaiyam Panchayat into a municipality with effect from the 1st October 1940.

2. *Legislation.*—The following legislative enactments came into force during the year under review :—

(i) *Madras Act XIII of* 1940.—Owing to the continuance of the war and the necessity to concentrate on war efforts, it was considered desirable to postpone the holding of elections to local bodies. The Madras City Municipal, Madras District Municipalities and Local Boards (Amendment) Act, 1940 (Madras Act XIII of 1940), was accordingly passed extending up to noon on the 1st day of November 1941 the term of office of the councillors of every municipality who would have otherwise vacated their offices at noon on the 1st day of November 1940.

(ii) *Madras Act XIV of* 1940.—It was brought to the notice of the Government that several municipal councillors and members of local boards fell into arrears in respect of amounts due by them in the municipality or local board concerned and that the executive authorities were unable and sometimes even unwilling to take coercive steps for collection of such dues. With a view to penalize such defaulting members, Madras Act XIV of 1940 was passed disqualifying such defaulting members from continuing to hold office or to stand for election.

(iii) *Madras Act VIII of* 1941.—Under section 369 of the Madras District Municipalities Act, 1920, Government have powers to decide any dispute arising under any Act between the municipal council or any other local authority, but there was no provision enabling Government to revise the decision once given. In order to enable the Government to modify from time to time or cancel such decisions, where changed circumstances justify a revision of the previous decisions, Madras Act VIII of 1941 was passed amending the Act.

(iv) *Madras Act X of* 1941.—Section 68 of the Madras District Municipalities Act, 1920, gives power to enter into contracts on behalf of municipal councils to a committee if the value of contract did not exceed Rs. 1,000 and to the municipal council in other cases. Thus a municipal council is competent to enter into contracts without reference to any outside authority however high the value or amount of the contract may be. There was no provision for Government or any other authority to satisfy itself whether any contract has been entered into properly and in the best interests of the municipality. It was very necessary that the Government should have some voice in the settlement of contracts over important municipal works towards the cost of which they contributed. The concerned section of the Act was therefore amended conferring on the Government power to make rules regarding the conditions on which and the mode in which such contracts may be made.

3. *Constitution.*—The following statement compares the aggregate sanctioned strength and the actual strength of all the municipal councils on the 31st March 1941 and those on the 31st March 1940 :—

	Sanctioned strength.		Actual strength.	
	1939–40.	1940–41.	1939–40.	1940–41.
Ex-officio	Nil.	Nil.	Nil.	Nil.
Elected	1,872	1,804	1,848	1,734

[illegible]ecrease in sanctioned strength is due to the supersession of the Municipal Councils [illegible]akottai, Cuddalore and Peddapuram.

4. The Tiruppattur Municipal Council was superseded from 15th May 1940 to 12th February 1941 owing to maladministration of the council, its negligence in the performance of its duties and financial irresponsibility. Owing to negligence in the performance of duties and abuse of powers, the Devakottai Municipal Council was superseded for a period of one year from 17th September 1940. The Cuddalore Municipal Council was superseded for two years from 6th February 1941 on account of its irresponsibility and faction in the council. For lack of interest on the part of the council in improving the town or even in maintaining the existing essential services, the Peddapuram Municipal Council was superseded for two years from 11th March 1941. During the year under review, general elections were held in the Tiruppattur Municipality on its reconstitution and also in the Gudivada Municipality. Casual elections were held in 39 municipalities, out of which elections in 25 municipalities were not contested. The total number of elections held during the year and those held during the previous year compare as shown below :—

	1940–41.	1939–40.
Contested elections	29	36
Non-contested	76	47
Total ..	105	83

Sixty-two per cent of the electorate voted in the contested elections as against 61 per cent in 1939–40.

5. *Directing officers.*—The chairmen of 78 municipalities were elected non-officials. The remaining four municipalities were in charge of special officers. As a result of motions expressing want of confidence passed by the councils, the Chairmen of Nandyal and Tirupati Municipal Councils and the Vice-Chairman of Tirupati Municipal Council were removed from office. The Chairman, Municipal Council, Walajapet, was removed from office for abuse of the powers vested in him in having made an incorrect record of a resolution in the minutes book.

6. *Meetings.*—The total number of meetings convened by all the municipal councils rose from 2,923 to 3,099, of which 282 were adjourned for want of quorum and 164 for other reasons. The Bezwada Municipal Council convened the largest number of meetings, viz., 91. Madura, Cuddalore, Adoni, Hindupur and Tanjore came next with 89, 75, 73, 67 and 61 meetings respectively. The Cochin Municipal Council held the smallest number of meetings, viz., 17. Mangalore, Nellore, Tiruvarur and Udipi held 20 meetings each. The Hindupur Municipal Council had to adjourn 20 meetings for want of quorum. Cuddalore had to adjourn 19 meetings, Kumbakonam and Mannargudi 16 each, Adoni and Srirangam 14 each, Anakapalle and Tanjore 12 each, Madura, Bezwada and Vizianagram Municipal Councils 11 each for various reasons. In 12 municipalities, no meetings were adjourned. The average attendance of members at the meetings was highest in Tiruvannamalai (87 per cent as in the previous year). It was 81·2 per cent in Tiruppattur, 77·2 per cent in Coonoor, 75·4 per cent in Palamcottah and 74·8 per cent in Udipi. It was lowest in Mannargudi (40·8 per cent), Kumbakonam (42·7 per cent), Virudunagar (43 per cent), Devakottai (44 per cent), Guntur (45 per cent), Adoni (47·5 per cent) and Peddapuram (49·1 per cent).

It was brought to the notice of the Government that in certain municipalities, the disposal of business was much delayed because meetings of the councils were adjourned for want of quorum or items on the agenda were adjourned unnecessarily. With a view to remedy this evil, the Inspector of Municipal Councils and Local Boards was asked to obtain from executive authorities quarterly returns showing the number of items of business undisposed of within two months from the date on which they were first placed before the councils and to warn the councils where the pendency is heavy, that action will be taken to dissolve or supersede the councils. For persistent adjournment of meetings and consequent delay in the disposal of business, the Calicut Municipal Council was warned.

7. The Inspector of Municipal Councils and Local Boards inspected 26 municipalities during the year. The Deputy Inspectors inspected 79 municipalities.

8. The total cost of management during the year including collection charges amounted to Rs. 17·12 lakhs as against Rs. 16·35 lakhs in the previous year. The increase is due to increase in the salaries of General and Collection establishments consequent on the fixation of the strength and scales of pay of the establishments by the Inspector of Municipal Councils and Local Boards from 1st April 1940. The ordinary receipts under "Management" were Rs. 1·44 lakhs as against Rs. 0·88 lakh in the previous year. Capital charges amounted to Rs. 1·27 lakhs.

PART II—COMMUNICATIONS.

9. The receipts and charges under "Communications" are shown in the statement below:—

Items (1)	Total expenditure. (2)	Income: Net service receipts. (3)	Income: Endowments and contributions. (4)	Income: Government grants. (5)	Income: Loans. (6)	Income: Contributions from General Account. (7)	Difference [columns (3) to (7) minus column (2)]. (8)
	(IN LAKHS OF RUPEES).						
Ordinary.							
A. General Account—Communications—							
(1) Engineering establishment	2·36	..	..	0·06	..	..	— 2·30
(2) Roads, ferries and buildings ..	15·05	21·92	0·01	1·38	..	..	+ 8·26
(3) Rest-houses, choultries and water-sheds	0·61	0·47	0·15	..	..	..	+ 0·01
(4) Tools, plants and stores	0·67	0·17	..	..	..	..	— 0·50
(5) Lighting (where no lighting tax is levied)	9·48	0·04	..	..	..	..	— 9·44
(6) Other items	1·28	..	..	..	..	..	— 1·28
B. Lighting Account (where lighting tax is levied)	4·63	3·24	..	..	..	1·35	— 0·04
Total ..	34·08	25·84	0·16	1·44	..	1·35	— 5·29
Capital.							
A. General Account—Communications ..	6·51	1·15	0·04	0·31	0·75	..	— 4·26
B. Lighting Account (where lighting tax is levied)	0·72	0·37	..	..	0·11	0·01	— 0·23
Total .	7·23	1·52	0·04	0·31	0·86	0·01	— 4·49
Total, Ordinary and Capital 1940–41 ..	41·31	27·36	0·20	1·75	0·86	1·36	— 9·78
Total, Ordinary and Capital 1939–40 ..	42·93	27·42	0·43	1·72	2·06	1·51	— 9·79

10. The sum of Rs. 21·92 lakhs shown as net service receipts under 'Roads, ferries and buildings' in the above statement includes Rs. 16·42 lakhs, which represent the contribution paid by the Government under the Madras Motor Vehicles Taxation Act, 1931 (Rs. 14·21 lakhs being the compensation for the loss of toll income and Rs. 2·21 lakhs being the compensation for the loss of income from licence fees on motor vehicles) and also a sum of Rs. 4·25 lakhs, which represent the net income from taxes on carriages and animals and carts.

11. Twenty municipal councils employed engineers, twenty-four employed supervisors and the rest officers of a lower status. There was no municipality without an engineering staff to attend to its public works.

12. The total length of roads in charge of municipal councils was 2,871 miles of which 121 miles were trunk roads running through 39 municipalities. Twenty-nine miles of new roads were formed during the year. The municipal councils spent during the year Rs. 12·6 lakhs on the maintenance of all roads, Rs. 2·23 lakhs towards interest and repayment of loans taken in previous years for roads and bridges and Rs. 6·51 lakhs for capital works under 'Communications'. The Chief Engineer (Communications) has recently recommended a minimum allotment necessary for the proper maintenance of roads in charge of each municipal council and each district board and his recommendations have been communicated to all municipal councils and district boards for information and necessary action. In cases where the expenditure incurred on the maintenance of roads during the year was considered inadequate, the councils concerned have been asked to provide and spend the minimum allotment recommended by the Chief Engineer. The condition of the trunk roads is reported to have been satisfactory or fair in 35 municipalities, though in 11 municipalities portions of the roads required improvement, while in four other municipalities it was not quite satisfactory. As regards the other roads, their condition was considered satisfactory or generally fair or satisfactory in 62 municipalities and not satisfactory in 20 others.

13. Mr. Vipan, the Special Engineer, appointed by this Government in 1934 for drawing up a comprehensive programme of road development for the Madras Presidency, stressed in his report published in 1935, the importance, from the public health point of view, of the abatement of the 'dust nuisance' on roads in towns and bazaars by the introduction of an improved surface for roads in place of the present water-bound macadam surface on which every passing motor vehicle raised clouds of dust. Certain municipal councils provided dustless surfaces to a few stretches of roads, but the progress was not adequate. While preparing a further supplemental programme of road development, it was considered that provision for improved road surfacing was necessary and the Government accordingly approved of a proposal during the year under

report, for the allotment of a sum of Rs. 2 lakhs as half grant from the Road Development Fund to district boards and municipal councils for providing about 50 miles of dustless surfacing on important roads in built-up areas on which there is heavy motor traffic and where it is not feasible to have an alternative by-pass road. The stretches of roads on which dustless surfacing was to be provided were selected in consultation with the Collectors concerned. Proposals were received from local bodies, and of these 39 schemes estimated to cost Rs. 3,33,300 relating to municipal councils were selected, and the municipal councils were asked to proceed with the preparation of plans and estimates for the work in anticipation of the sanction of the Government of India.

The sanction of the Government of India has since been obtained and communicated to the local bodies in May 1941. The execution of the works has, however, been retarded by the paucity of supplies of bitumen and cement owing to the situation created by the war.

14. The number of rest-houses under the control of municipal councils rose from 53 to 55 and the revenue derived therefrom amounted to Rs. 24,112 against an ordinary expenditure of Rs. 25,897. There were 59 municipal choultries. The receipts from choultries including water-sheds amounted to Rs. 37,783, while the total cost of their maintenance was Rs. 34,619. No rest-house was maintained by 34 municipal councils.

15. The total number of lights maintained during the year was 68,619, of which 53,268 were electric lights and 1,671 were high-power lights.

16. The number of municipalities which had electric lights continued to be 75.

PART III—EDUCATION.

17. The subjoined statement summarizes the financial particulars (in lakhs of rupees) relating to Education in municipalities :—

Items.	Total expenditure.	Education tax and other service receipts.	Endowments and contributions.	Government grants.	Loans.	Contribution from General Account.	Difference [total of columns (3) to (7) *minus* column (2)].
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Ordinary—							
A. Elementary Education	24·48	5·77	0·01	10·84	..	7·98	+ 0·12
B. General Account—Education other than elementary—							
(i) Secondary schools	10·45	7·25	0·02	1·82	..	..	— 1·36
(ii) Special schools	0·77	0·22	..	0·07	..	..	— 0·48
(iii) Public libraries, etc.	0·66	0·04	..	..	..	..	— 0·62
Total ..	36·36	13·28	0·03	12·73	.	7·98	— 2·34
Capital—							
A. Elementary Education Account ..	2·07	..	..	0·01	..	0·26	— 1·80
B. General Account—Education other than Elementary	0·66	..	0·03	0·38	..	..	— 0·25
Total ..	2·73	..	0·03	0·39	..	0·26	— 2·05
Total—Ordinary and Capital. 1940-41	39·09	13·28	0·06	13·12	..	8·24	— 4·39
Total—Ordinary and Capital. 1939-40	36·44	12·73	0·09	13·03	— 0·06	7·72	— 2·93

18. The net cost of the services amounted to Rs. 23·08 lakhs, of which Rs. 12·73 lakhs were met from Government grant. The income from school-fees increased from Rs. 6·86 lakhs to Rs. 7·26 lakhs. The expenditure on secondary education amounted to Rs. 10·45 lakhs, of which a sum of Rs. 7·25 lakhs was met from school fees and other service receipts and Rs. 1·82 lakhs from Government grants. The net expenditure on secondary education met from municipal funds amounted to Rs. 1·36 lakhs against Rs. 1·58 lakhs in the previous year. The total expenditure on elementary education rose from Rs. 23·76 lakhs to Rs. 24·48 lakhs, towards which grants to an extent of Rs. 10·84 lakhs were paid by Government. The amount of Rs. 7·98 lakhs contributed from the general funds of the municipal councils to the Elementary Education Funds represented 32·6 per cent of the total expenditure on elementary education.

19. The capital expenditure under ' Education ' amounted to Rs. 2·73 lakhs, of which a sum of Rs. 0·39 lakh was met from Government grants.

20. The education tax was levied by 56 municipal councils during the year against 54 in 1939–40. Compulsory education was in force in 27 municipalities.

21. *Adequacy*.—The percentages of boys and girls of school-age who did not attend schools are given in Annexures A-1 and A-2. According to the statistics furnished by municipal councils, 21·8 per cent of the boys and 45·4 per cent of the girls of school-age did not attend any school compared with 20·6 per cent and 43·7 per cent respectively in the previous year. The actual number of boys of school-age at school exceeded the

estimated number of boys of school-age in three municipalities, viz., Anantapur, Cuddapah and Tuticorin. The percentage of boys unprovided for exceeded 50 in four municipalities, viz., Devakottai, Adoni, Gudivada and Bimlipatam. The percentage of girls of school-age unprovided for was over 80 in two municipalities, viz., Karaikudi and Hospet, while it exceeded 70 in nine other municipalities. In Tuticorin the percentage of girls of school-age unprovided for was only 2·6.

22. *Strength.*—Details regarding the number and strength of municipal elementary schools for boys and girls are given in Annexures B-1 and B-2 respectively. The figures given below show that, though there was a slight decrease in the total number of schools maintained by the municipal councils, there was an increase in their total strength and in their cost of maintenance :—

	1939–40.	1940–41.
Number of municipal elementary schools—		
(i) For boys	891	884
(ii) For girls	390	389
Total	1,281	1,273

	Strength on 31st March 1940.	Strength on 31st March 1941.
(i) Boys' schools	127,414	128,830
Deduct number of girls in boys' schools	24,296	25,008
Add number of boys in girls' schools	3,003	2,898
Total boys	106,121	106,720
(ii) Girls' schools	52,027	53,019
Deduct boys in girls' schools	3,003	2,898
Add girls in boys' schools	24,296	25,008
Total girls	73,320	75,129
Total boys and girls	179,441	181,849
Total cost (in lakhs of rupees)	23·76	24·48

Madura maintained the largest number of boys' schools, viz., 37. As in the previous year, Coonoor was the only municipal council that maintained no separate schools for girls. The number of boys at school declined in 36 municipalities and that of girls in 30 municipalities. The decline in the number of elementary schools under the municipalities was mainly due to the vigorous enforcement of greater efficiency.

23. *Efficiency.*—A little more than 30 per cent of the boys and 23 per cent of girls in all municipal elementary schools taken together were reading in classes IV and above. It is desirable to have at the least 25 per cent of the strength of boys and girls of Standard I in Standards IV and V. The local bodies have been informed that the schools under their control should satisfy the departmental requirements regarding economic strength, completeness and standardwar distribution of strength. Detailed particulars are given in Annexures C-1 and C-2. Out of a total number of 5,905 teachers employed by municipal councils, only 21 were untrained.

24. *Backward communities.*—According to the statistics furnished, 255 schools were maintained by the municipal councils for the exclusive benefit of the backward and scheduled classes. There was an increase in the number of scheduled class pupils admitted in the schools under the municipal councils. Instructions were issued to the Inspecting Officers to see that all the schools were accessible to Scheduled class pupils.

25. *Accommodation.*—Out of 1,273 schools as many as 729 were accommodated in rented buildings. The need for providing suitable buildings for the schools now accommodated in rented buildings has been pointed out to the municipal councils concerned in the individual reviews on their administration reports.

Collegiate and secondary education.

26. (*a*) *Collegiate.*—The strength of the College department of the second grade Municipal College, Salem, increased further from 138 to 195. Out of 55 students who appeared for the Intermediate Examination in March 1941, 38 passed in full, of whom four were placed in first class.

(*b*) *Secondary.*—During the year under review, the Tenali Municipal Council opened a middle school for girls increasing the total number of secondary schools maintained by municipal councils from 51 to 52 including the high school department of the Salem College.

27. *Strength.*—The strength of the secondary department of the municipal schools rose from 20,590 to 21,681. The strength of the elementary department of the municipal secondary schools also increased from 5,178 to 5,252.

28. The distribution of students in the several forms was as follows :—

	PER CENT.		PER CENT.
Form I	19·1	Form IV	16·7
" II	19·0	" V	13·4
" III	19·1	" VI	12·7

29. Out of 2,413 students who appeared for the Secondary School-Leaving Certificate Examination, 1,042 or 43·2 per cent were declared eligible for the University Course of Study.

30. *Buildings.*—In 1936, Government permitted the Municipal Council, Tiruppur, to proceed with the construction of a building for the Municipal High School, Tiruppur, and promised a grant not exceeding Rs. 60,000. The building was completed at a cost of Rs. 1,24,703 in 1938, and the promised subsidy of Rs. 60,000 was paid in instalments in the years 1939, 1940 and 1941.

In 1938, Government sanctioned a subsidy of Rs. 3,044 or one half of the actual cost, whichever was less, towards the cost of the acquisition of land for playground for the Municipal High School, Palghat, and of improvements to it. The payment of a grant of Rs. 1,489, being one half of the actual cost of acquisition of the land, was authorized for payment by the Director of Public Instruction in 1940 and the payment of Rs. 1,080 being one half the actual cost of improvements was authorized in January 1942.

31. Certain municipal councils made provision for vocational training for pupils in one or more of the following subjects :—

Weaving, spinning, carpentry, tailoring, bee-keeping, domestic science, gardening, basket-making, carpet-weaving and printing. The Kumbakonam Municipal Council continued to maintain a school of arts and crafts and the Masulipatam Municipal Council continued to maintain a technical institute.

Thirty-six municipalities introduced the teaching of prevocational subjects in the Higher Elementary Schools under them and a subsidy of Rs. 5,000 towards the salary of prevocational instructors and of Rs. 4,253 towards the cost of equipment was sanctioned during the year under review.

32. *Libraries.*—The expenditure incurred by municipal councils in maintaining or subsidizing public libraries and reading rooms amounted to Rs. 0·66 *lakh* against Rs. 0·49 lakh in the previous year.

PART IV—PUBLIC HEALTH.

33. The subjoined statement summarizes the financial particulars (in lakhs of rupees) relating to Public Health in municipalities :—

Items.	Total expenditure.	Income. Service receipts.	Endowments and contributions.	Government grants.	Loans.	Contributions from General Account.	Difference [total of columns (3) to (7) minus column (2)].
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Ordinary—							
A. General Account—							
(a) Medical relief	5·03	0·08	0·29	0·15	..	..	— 4·51
(b) Preventive medicine—							
(1) Municipal health staff ..	1·34	..	..	..	..	..	— 1·34
(2) Epidemic and endemic diseases.	3·04	0·04	..	0·07	..	..	— 2·93
(3) Sanitation	28·69	9·29	0·03	..	..	..	— 19·37
(4) Births and deaths	2·93	0 07	..	..	..	..	— 2·86
(5) Other items	1·54	0·02	..	..	..	..	— 1·52
B. Water-supply and Drainage Account.	22·63	29·05	..	0·53	..	0·33 (a)	+ 7·28
Total ..	65·20	38·55	0·32	0·75	..	0·33	— 25·25
Capital—							
A. General Account—							
(1) Medical relief	0·12	..	0·07 (b)	..	..	..	— 0·05
(2) Preventive medicine ..	2·85	..	0·52 (c)	..	0·46	..	— 1·87
B. Water-supply and Drainage Account.	36·03	7·22 (d)	0·04	14·52	11·26	2·53 (e)	— 0·46
Total ..	39·00	7·22	0·63	14·52	11·72	2·53	— 2·38
Total—Ordinary and Capital. 1940–41 ..	104·20	45·77	0·95	15·27	11·72	2·86	— 27·63
Total—Ordinary and Capital. 1939–40 ..	94·24	45·34	0·72	12·23	9·41	1·95	— 25·59

(a) Includes Rs. 3,500 and Rs. 450 the amounts adjusted from the General—Account—Ordinary and Elementary Education Account, respectively towards the repayment of the diversions made from the Water-supply and Drainage Account in the previous years.
(b) Includes interest on investment and other receipts amounting to Rs. 0·01 lakh.
(c) Includes diversions from Water-supply and Drainage Account and other receipts amounting to Rs. 0·03 lakh.
(d) Represents investments realized and other receipts.
(e) Includes Rs. 6,750 adjusted from the General Account towards the annual repayment of the diversion made previously from the Water-supply and Drainage Account.

34. The total ordinary expenditure incurred by all municipal councils under Public Health rose from Rs. 64·14 lakhs to Rs. 65·20 lakhs. The increase was under "Medical relief", "Epidemic and endemic diseases", "Sanitation" and "Birthc and deaths." The total ordinary receipts, however, fell from Rs. 43·01 lakhs to Rs. 39·95 lakhs, the "Water-supply and Drainage Account" having mainly contributed to the fall.

35. There was a rise in the total capital expenditure under "Public Health" from Rs. 30·10 lakhs to Rs. 39 lakhs. This was due to an appreciable increase in the capital charges under "Water-supply and Drainage Account." The capital receipts rose from

Rs. 26·64 lakhs to Rs. 36·62 lakhs, of which Rs. 14·52 lakhs were from Government grants, Rs. 11·72 lakhs from loans, Rs. 0·63 lakh from endowments and contributions, Rs. 2·53 lakhs from the General Account and Rs. 7·22 lakhs from investments realized and other receipts.

36. The total number of medical institutions maintained by municipal councils during the year increased from 131 to 135 excluding the two dispensaries closed by the Adoni Municipal Council on 6th June 1940. This consisted of 14 hospitals including six solely for the treatment of infectious diseases, 59 dispensaries of Modern medicine and 62 dispensaries of Indian medicine. The municipal hospitals at Calicut, Coimbatore, Coonoor, Ootacamund, Salem and Kumbakonam were maintained exclusively for the treatment of infectious diseases. There were also several other municipal councils which maintained hospitals or sheds exclusively for the treatment of cases of smallpox and chickenpox. The Municipal Councils of Vaniyambadi, Cuddalore, Pollachi, Ongole, Madura, Nellore, Virudhunagar, Devakottai, Kumbakonam, Negapatam, Palamcottah and Tuticorin maintained medical institutions solely for the treatment of women and children.

The total number of in-patients who received treatment in all medical institutions in the Presidency rose from 4,327 to 5,069 and that of out-patients rose from 4,032,121 to 4,349,445. Some of the municipal institutions continued to be popular. It is gratifying to note that the Madura Municipal Council was the recipient of the Hassan Suhrawaddy shield for the best anti-tuberculosis effort in All India.

It is reported that municipal councils have a tendency to make contributions to private medical institutions in their local areas when the institutions maintained by themselves are lacking in sufficient equipment, medicines, etc., and when they are unable to carry out the suggestions made by the District Medical Officers during their annual inspection of the municipal medical institutions. The municipal councils are advised to see that the institutions maintained by them are properly equipped before they make contributions to private institutions or open additional medical institutions.

37. *Health officers.*—The total number of municipal towns which employed health officers during the year increased from 57 to 58.

38. *Birth-rate.*—The recorded birth-rate for all municipalities showed a slight increase from 43·9 to 44·1 per mille of the population (1931 census). The highest rate was recorded in Tiruppur (64·5) and the lowest in Tiruvarur (29).

39. The total number of qualified midwives in the employ of the municipal councils rose from 264 to 291 and the total number of births attended by them rose from 35,599 to 37,765 which works out to 130 on the average per municipal midwife. There were also 419 other qualified midwives in the municipal towns, who were either practising privately or were employed under the Government or other agency. So far as statistics are available, these midwives attended in all 30,548 births. The percentage of recorded births which received skilled attention in the municipal areas as a whole increased slightly from 48·9 to 50·4. It was highest in Chingleput (89), was over 80 in Ootacamund (87·9), Kodaikanal (86), Nellore (85·4), Tadpatri (85) and Anantapur (84) and over 70 in Coonoor (77), Chidambaram (76·2), Chittoor (73), Kurnool (72), Cochin (71·7), Mannargudi (71) and Mangalore (70·8), while it was below 20 in Srivilliputtur (18·9), Narasaraopet (17) and Rajapalaiyam (8·5). In cases where the percentage of births attended by qualified midwives was low, the municipal councils concerned have been advised in the individual reviews on their administration reports to take necessary steps to ensure an improvement in the outturn of births attended by the municipal midwives or to open maternity and child welfare centres.

40. *Death-rate.*—There was a slight increase in the average death-rate recorded in all the municipal towns from 28·8 to 29·8 per mille of the population. The highest rate (45) was in Bellary. Nellore, Guntur, Madura and Tiruppur came next with the rates of 43, 44·4, 39·9 and 39·1 per mille of the population respectively, while Ellore recorded the lowest rate (17·4), Tiruppattur (18), Sivakasi, Udipi and Devakottai (19 each) and Mangalore (19·5) being next in order.

41. *Epidemic diseases.*—The mortality figures under this head during the past three years are given below:—

	1938-39.	1939-40.	1940-41.
Cholera	322	8	418
Smallpox	268	525	1,083
Plague	16	8	195

42. *Cholera.*—The mortality from this disease rose from 8 to 418 and it was heaviest in Cocanada (54). There were no deaths from cholera in 60 municipalities.

43. *Smallpox.*—The number of deaths from smallpox rose from 525 to 1,083 and Bezwada suffered most with 251 deaths, Cochin, Villupuram, Cannanore, Erode, Coimbatore and Palghat coming next with 223, 156, 70, 55, 37 and 32 deaths respectively. The high mortality in these cases was partly due to indifference to vaccination in the past. During the year there was an increase in the outturn of vaccinators, the total number of successful vaccinations in municipal areas having risen from 203,359 to 223,680 representing 73 per mille of population.

44. *Plague.*—There was an increase in the number of deaths from this epidemic from 8 to 195. The rise was due to the fact that plague broke out in an epidemic form in the Adoni Municipality and caused 174 deaths. Bellary and Vellore came next with 8 and 6 deaths respectively. Deaths from this disease were recorded in five other towns also, viz., Kurnool, Ootacamund, Cochin, Tiruppattur and Coonoor (two in each of the first two and one in each of the three remaining). It is reported that in most of the areas, where cyanogas fumigation was carried on, plague declined.

45. *Influenza.*—The number of deaths registered under this disease decreased from 351 in 1939–40 to 236 during the year under review. Madura contributed the largest number (98). Srivilliputtur, Udipi and Palghat reported 18, 14 and 13 deaths respectively. In 36 towns the number was below ten, while in 42 others no deaths were recorded.

46. *Sanitation.*—The total ordinary receipts under public conservancy amounted to Rs. 8·30 lakhs and the ordinary charges to Rs. 21·68 lakhs. The average incidence per head of the population worked out to annas 11 and pies 4.

47. *Private scavenging.*—Out of 606,874 houses in all the municipal towns only 290,212 houses were provided with latrines—vide Annexure D. In cases where the number of houses with latrines was low, the municipal councils concerned have been asked to increase the number of such houses by a strict enforcement of the provisions of the Madras Public Health Act, 1939.

48. *Food adulteration.*—In the individual reviews on the administration reports, municipal councils have been advised, wherever necessary, to enforce strictly the provisions of the Madras Prevention of Adulteration Act, 1918.

PART V—REMUNERATIVE ENTERPRISES.

49. The subjoined statement summarizes the receipts and charges under "Remunerative Enterprises" (in lakhs of rupees) :—

Items.	Receipts. 1939–40.	Receipts. 1940–41.	Charges, 1940–41.	Net revenue, 1940–41.
(1)	(2)	(3)	(4)	(5)
	LAKHS RS.	LAKHS RS.	LAKHS RS.	LAKHS RS.
Markets—				
Ordinary	9·62	10·03	2·16	+ 7·87
Capital	3·50	1·88	1·28	+ 0·60
Cart-stands—				
Ordinary	2·39	2·55	0·24	+ 2·31
Capital	0·24	..	0·35	— 0·35
Slaughter-houses—				
Ordinary	1·72	1·85	0·35	+ 1·50
Capital	..	..	0·05	— 0·05
Tree-planting—				
Ordinary	0·23	0·22	0·55	— 0·33
Capital	..	..	0·28	— 0·28
Land development—				
Ordinary	7·[illegible]5	7·66	1·21	+ 6·45
Capital	0·65	1·17	0·45	+ 0·72
Electric licence schemes—				
Ordinary	16·75	20·93	20·17	+ 0·76
Capital	5·09	2·59	3·97	— 1·38
Other remunerative enterprises—				
Ordinary	0·58	0·63	0·38	
Capital	0·82	0·10	0·05	
Town-planning account—				
Ordinary	0·33	0·19	0·28	
Capital	0·48	0·18	1·14	
Total, Ordinary ..	38·97	44·06	25·34	
Total, Capital ..	10·78	5·92	7·57	
Total, Ordinary and Capital—				
1940–41	..	49·98	32·91	
1939–40	49·75	..	30·46	

50. The total ordinary receipts under "Remunerative Enterprises" rose from Rupees 38·97 lakhs in 1939–40 to Rs. 44·06 lakhs in 1940–41. There was a slight increase in the income from markets, cart-stands and slaughter-houses. The income under Electric Licence Schemes, however, showed an increase of Rs. 4·18 lakhs compared with the previous year. The net income derived by municipal councils from Electric Licence Schemes was only Rs. 0·76 lakh. Twenty-four out of the eighty-two municipal councils levied lighting tax during the year and derived an income of Rs. 1·70 lakhs. The total ordinary receipts (Rs. 4·59 lakhs) under the Lighting Account including contribution from the general fund, however, fell short of the total ordinary charges (Rs. 4·63 lakhs) by Rs. 0·04 lakh. The capital charges under the same account amounted to Rs. 0·72 lakh against the capital receipts of Rs. 0·50 lakh.

51. The number of markets, cart-stands, bus-stands and slaughter-houses maintained by municipal councils were 279, 340, 74 and 145 respectively. The municipal councils of Devakottai, Rajapalaiyam, Bimlipatam and Vizianagram did not maintain any market. The largest number of municipal markets was in Madura (15), Mangalore and Dindigul coming next with (10) each, Trichinopoly with (9), Adoni, Cuddalore and Kurnool with (8) each. The number of municipalities having no cart-stands was 19, of which 14 had bus-stands. The Rajapalaiyam Municipality, which was constituted during the year under review, had no public slaughter-house. Improvements to some of the markets were carried out during the year and in some other cases schemes for improvements were under consideration. In cases where improvements to markets and slaughter-houses were considered necessary, the municipal councils concerned have been asked to effect them. The question of proper supervision of the markets and of augmenting the income from these remunerative enterprises was also brought to the notice of the municipal councils concerned.

52. Twenty-eight municipal councils held licences under the Indian Electricity Act, 1910, as in the previous year.

53. *Town Planning*.—Sixty-two municipalities (excluding the Corporation of Madras) have undertaken detailed Town Planning Schemes under the Madras Town Planning Act, 1920. The number of sanctioned schemes at the end of 1940–41 was 40, while the number of schemes submitted by the municipalities but not yet sanctioned was 34, and the number of schemes under preparation and not yet submitted was 148. The attention of the Town Planning Department and of municipal councils has been drawn to the problem of the early preparation and publication of the General Town Planning Schemes.

PART VI—GENERAL REVENUES.

54. The total income derived by municipal councils from "General taxation and miscellaneous revenues" amounted to Rs. 55·11 lakhs and the cost of collecting them was Rs. 1·55 lakhs, as detailed below :—

Receipts.

	1939–40.	1940–41.
	LAKHS.	LAKHS.
	RS.	RS.
Property tax	43·67	45·72
Profession tax	6·79	6·92
Servants tax	0·11	0·06
Entertainment tax [compensation from Government under section 13 (1) of the Madras Entertainments Tax Act, 1939]	0·18	1·38
Other items	1·17	* 1·03
Total ..	51·92	55·11
Charges—Cost of collection ..	1·96	1·55
	49 96	53·56

* Excludes advances amounting to Rs. 46,000 given by Government to certain municipal councils.

The income from property tax during the year showed an appreciable increase which was mainly due to quinquennial revision of the assessments of property tax made in some municipalities and also to improvement in collection work in a few others. There was also an increase in the income from the compensation payable to municipal councils under section 13 (1) of the Madras Entertainments Tax Act, 1939, owing to the disbursement during the year of the arrears relating to the previous year.

55. Annexure E shows the percentage of collection to current demand both under taxes and non-tax items in municipalities. Collection work showed a slight improvement under taxes, but remained stationary under non-tax items, the percentages of collection being 93 and 96 respectively against 92 and 96 respectively in the previous year. Collection work under taxes was excellent in Narasaraopet and Virudunagar municipalities which collected almost cent per cent of the current demand under the head. It was very good in 35 other municipalities, the percentage of collection being 95 and above. The percentage was between 90 and 95 in 24 other municipalities. The collection of taxes cannot be considered satisfactory in the remaining municipalities. It was most unsatisfactory in Tiruvarur, Anantapur, Gudiyattam, Bellary, Peddapuram and Rajapalaiyam which collected only 77, 75, 75, 73, 71 and 63 per cent respectively. In the individual reviews on the administration reports for the year, the executive authorities of these municipal councils have been directed to improve the standard of collection. Under non-tax items, collection work was creditable (almost cent per cent of the current demand) in Anakapalle, Bodinayakanur, Chicacole, Erode, Kodaikanal, Mayavaram, Narasaraopet, Ootacamund, Palamcottah, Sivakasi, Tadpatri, Udamalpet, Vaniyambadi, Virudunagar and Walajapet, while it was commendable in 21 others, the percentage being 99 in each. In 43 other cases, the percentage ranged between 90 and 98. Collection work cannot be considered satisfactory in Bellary and Saidapet, the percentage being only 89 in each. The percentage of collection of non-tax items was lowest in Anantapur being only 86 per cent of the current demand. The total balance left uncollected by all municipal councils on 31st March 1941 amounted to Rs. 15·36 lakhs compared with Rs. 16·08 lakhs on 31st March 1940 (details are furnished in Annexure E). Madura was the worst, its uncollected arrears being as much as Rupees 1,22,688. The amount of uncollected arrears exceeded Rs. 50,000 in seven other municipalities, viz., Bellary, Coimbatore, Ellore, Calicut, Kumbakonam, Tanjore and Trichinopoly. In the individual reviews, the executive authorities of these municipal councils have been asked to take special steps to collect the outstanding arrears.

56. The incidence of taxation including all taxes for all municipalities was on an average Rs. 3–2–11 per head against Rs. 3–1–1 per head in the previous year.

Part VII—Finance.

(a) *Transactions.*

57. The following statement summarizes the year's transactions in lakhs of rupees :—

Items.	Debits.	Income.					Difference (income minus debits).	Opening balance.	Closing balance.
		Service receipts.	Endowments and contributions.	Government grants.	Loans.	Contribution from General Account.			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
I General Account—									
1 Management	17·12	1·44(*a*)	..	..	..	..	— 15·68	..	..
2 Communications	29·45	22·61(*b*)	0·15	1·44	..	..	— 5·25	..	..
3 Education other than elementary.	11·88	7·49	0·04	1·89	..	..	— 2·46	..	..
4 Public health	42·56	9·51	0·32	0·21	..	..	— 32·52	..	..
II Lighting Account	4·61	3·23	..	..	..	1·36	— 0·05	..	..
III Elementary Education Account.	24·48	5·76	0·01	10·85	..	7·98	+ 0·12	..	..
IV Water-supply and Drainage Account.	22·63	28·63	..	0·59		0·69	+ 7·28	..	..
Total, Services—Ordinary ..	152·76	78·67	0·52	14·98	..	10·03	— 48·56	..	..
Total, Services—Capital ..	50·23	9·29	0·60	15·22	12·97(*c*)	2·34	— 9·81	..	..
V Town-planning—									
(i) Ordinary	0·28	0·03		..	..	0·16	— 0·09	..	..
(ii) Capital	1·14	0·10	..	..	..	0·08	— 0·96	..	..
I General Account—									
5 Remunerative enterprises—									
(i) Ordinary	25·06	43·80	0·06	..	..	..	+ 18·80	..	..
(ii) Capital	7·08	3·22(*g*)	0·49	..	2·13(*f*)	..	— 1·24	..	..
6 General taxation and miscellaneous revenue.	..	55·11(*e*)	..	..	0·46(*d*)	—12·61	+ 42·96	..	..
7 Investments	— 0·20	1·10	..	..	..	..	+ 1·30	..	..
VI Deposits and Advances Account.	70·80	63·98	..	..	..	..	— 6·82	..	..
Grand total, 1940–41 ..	307·15	255·30	1·67	30·20	15·56	..	— 4·42	86·68	82·26
Grand total, 1939–40 ..	284·54	239·18	0·86	26·57	17·46	...	— 0·47	*87·06*	*86·59*

(*a*) Includes a Government advance of Rs. 0·29 lakh sanctioned to the Srirangam Municipal Council for repayment of the amount diverted from Water-supply and Drainage Account.
(*b*) Includes Rs. 0·33 lakh diverted from the Water-supply and Drainage Account of the Nellore Municipal Council.
(*c*) Includes a Government advance of Rs. 0·10 lakh to the Rajapalaiyam Municipal Council for meeting initial expenditure at the time of the constitution of the municipality and a diversion of Rs. 0·30 lakh from the Water supply and Drainage Account of the Cuddalore Municipal Council.
(*d*) Represents Government advances of Rs. 0·36 lakh and Rs 0·10 lakh sanctioned to the Bellary Municipal Council and Devakottai Municipal Council, respectively, to cover deficits in their General Accounts.
(*e*) Includes Rs. 0·05 lakh diverted from the Water-supply and Drainage Account of the *Periyakulam Municipal Council.*
(*f*) Includes a sum of Rs. 0·42 lakh transferred from the unspent balance of the loan to the Bellary Municipal Council for electric power scheme for work connected with town survey.
(*g*) Includes Rs. 0·07 lakh transferred to calvetti canal fund by the Cochin Municipal Council.

58. The expenditure on services during the year amounted to Rs. 152·76 lakhs against Rs. 151·67 lakhs in the previous year. A sum of Rs. 94·17 lakhs or 61·65 per cent of the expenditure was met from service receipts, Government grants and endowments and contributions, details of which are as shown below :—

	Amount in lakhs of rupees.	Per cent.
(1) Service receipts	78·67	51·50
(2) Endowments and contributions	0·52	0·34
(3) Government grants	14·98	9·81
Total ..	94·17	61·65

59. The transactions under the General Account are shown in Annexure F. The net ordinary expenditure in 21 municipalities exceeded the net ordinary receipts. The total ordinary receipts under the General Account of all the municipalities after deducting contributions to Other Accounts—Ordinary amounted to Rs. 132·77 lakhs against an expenditure of Rs. 123·87 lakhs leaving a surplus of Rs. 8·90 lakhs. This surplus includes a diversion of Rs. 95,520 made by certain municipal councils from their Water-supply and Drainage Accounts (Nellore, Rs. 32,820; Tanjore, Rs. 27,500; and Tuticorin, Rs. 35,200). In addition to the diversions above referred to, advances amounting to Rs. 56,317 had to be given to four municipal councils to cover deficits in their General Accounts (Bellary, Rs. 36,000, Chittoor, Rs. 317, Devakottai, Rs. 10,000 and Rajapalayam, Rs. 10,000). If the receipts from advances are also taken into account the receipts will exceed the ordinary expenditure by Rs. 9·46 lakhs. Deducting the sum of Rs. 9·18 lakhs transferred from the General Account (Ordinary) to capital, there was a net excess of receipts over expenditure by Rs. 0·28 lakh. The aggregate opening and closing balances of all municipalities were Rs. 18·13 lakhs and Rs. 18·42 lakhs respectively. The General Account (Ordinary) of 16 municipal councils closed with deficits and in the case of four, the deficits exceeded Rs. 30,000. (Cuddalore, Rs. 38,302; Saidapet, Rs. 30,128; Masulipatam, Rs. 32,413; and Kumbakonam, Rs. 50,627.)

(b) *Capital expenditure.*

60. The total capital expenditure during the year amounted to Rs. 58·45 lakhs against Rs. 50·02 lakhs in the previous year. The expenditure was distributed as shown below :—

(In lakhs of rupees.)

Items.	Debits. 1939–40.	Debits. 1940–41.	Income. Service receipts	Income. Endowments and contributions.	Income. Government grants.	Income. Loans.	Income. Contribution from General Account.	Difference (income *minus* debits).
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1 Management	1·11	1·27	..	0·01	..	(a) 0·40	..	— 0·86
2 Communications (including lighting).	*6·89*	*7 23*	*1·43*	*0·04*	0·31	0·86	0·01	— 4·53
3 Education (including elementary).	1·30	2·73	0·04	0·02	0·39	..	0·23	— 2·05
4 Public Health (including water-supply and drainage).	30·10	39·00	7·33	0·53	14·52	11·72	(b) 2·52	— 2·38
5 Remunerative enterprises (including town-planning).	10·62	8·22	2·93	0·49	..	2·13	0·08	— 2·59
Total ..	50·02	58·45	11·78	1·09	15·22	15·11	2·84	— 12·41

(a) Represents a Government advance of Rs. 0·10 lakh to the Rajapalaiyam Municipal Council and a diversion of Rs. 0·30 lakh from the Water-supply and Drainage Account of the Cuddalore Municipal Council.
(b) Includes Rs. 0·54 lakh transferred from the General Account of the Madura Municipal Council.

(c) *Loans.*

61. The transactions under this head were as follows :—

(In lakhs of rupees.)

Nature of loan.	Amount outstanding at the beginning of the year.	Amount taken during the year.	Total of columns (2) and (3).	Amount repaid during the year.	Balance outstanding at the end of the year.
(1)	(2)	(3)	(4)	(5)	(6)
		(i) *Loans.*			
1 Government loans	166·13	15·28	181·41	8·57	172·84
2 Loans other than Government.	4·00	..	4·00	0·25	3·75
Total ..	170·13	15·28	185·41	8·82	176·59
		(ii) *Advances.*			
	7·10	0·85	7·95	0·88	7·07

(i) *Loans.*—The loans were granted for the following purposes :—

	RS. (IN LAKHS.)
(1) Communications	0·75
(2) *Electric lighting*	0·74
(3) Markets	1·53
(4) Water supply and drainage	11 79
(5) Public health	0·47
Total ..	15·28

A loan of Rs. 30,000 was sanctioned to the Bellary Municipal Council for town survey and it was adjusted from the unspent balance of the loan sanctioned for electric power scheme.

(ii) *Advances.*—A sum of Rs. 36,000 was sanctioned to the Bellary Municipal Council to cover deficits in the General Account—Ordinary and Rs. 10,000 to the Devakottai Municipal Council for the same purpose; Rs. 29,000 to the Srirangam Municipal Council for repayment of the amount diverted from Water-supply and Drainage Account; and Rs. 10,000 to the Rajapalaiyam Municipal Council for meeting initial expenditure at the time of the constitution of the municipality.

(d) *Investments.*

62. The total amount under investments at the end of the year rose from Rs. 75·90 lakhs to Rs. 84 97 lakhs including a sum of Rs. 1·43 lakhs being the face value of sinking funds raised by the Trichinopoly Municipal Council. Details are furnished in Annexure G.

(e) *Audit.*

63. *Condition of accounts.*—There was a slight deterioration in the maintenance of accounts by municipal councils, the number of municipal councils that maintained their accounts in an unsatisfactory condition having risen from 17 to 24. The accounts of 25 municipal councils were satisfactory against 29 in the previous year. The number of municipal councils that maintained their accounts in a fairly satisfactory manner decreased from 35 to 33. It is satisfactory to note that there was a fall in the number of municipal councils that were not ready for audit during the year from 17 to 8. Persistent delays in sending to the audit department monthly abstracts of receipts and charges with demand, collection and balance statements were noticed in the case of nine municipal councils. The annual audit of the accounts of Adoni, Tirupati and Coonoor Municipal Councils could not be begun on the dates fixed owing to their delay in closing accounts. It is hoped that no such delays would occur in future.

64. *General defects and irregularities.*—There were other defects such as paid vouchers not being made available for audit and delays in the return of objection statements with replies and non-return of objection statements. There was a reduction in the number of items pending clearance at the close of audit. With more vigorous action and earnestness on the part of the executive authorities, the outstanding objections could have been reduced considerably. Loss of revenue due to failure to collect taxes and other items of revenue before they became time-barred and incurring of expenditure in excess of the budget provision without the prior sanction of the council continued to be common features in the case of almost all the municipalities. There was a flagrant case where the chairman of a municipal council drew conveyance allowance for several months during the year by furnishing incorrect certificate of maintenance of conveyance. Necessary stamped receipts of payees for payments made were wanting in the case of several municipal councils. Certain municipal councils obtained loans from Government in advance of their requirements and had therefore to pay interest unnecessarily on sums which remained unutilized. Defects such as delay in adjusting advances recoverable, failure to invite tenders for the supply of materials and rejection of lowest tenders without recording valid reasons were noticeable features in several municipalities.

65. *Embezzlements.*—A disquieting feature of the year was the increase in the number of cases of defalcations of municipal moneys, 26 cases amounting to Rupees 6,895–10–6 having been detected against 18 cases involving Rs. 3,081–4–4 in the previous year. The biggest amount defalcated was in the Pollachi Municipality, the amount defalcated having been Rs. 2,417–2–0. In the case of Karaikudi Municipality the shroff was responsible for a defalcation of Rs. 1,270–13–9 out of petty cash. The other defalcations related to taxes and other dues of municipal councils collected but not remitted. If the rules laid down for the verification of cash balances and for the issue of bill books to bill-collectors and the check of collections had been observed properly such defalcations would not have occurred. A close observance of the rules on the part of the executive and the staff is absolutely necessary to prevent such embezzlements in future.

66. *Surcharges.*—Three surcharges involving Rs. 997–12–6 were made during the year in respect of losses of municipal moneys. Appeals were preferred in all the three cases.

Part VIII—General Remarks.

67. The administration was efficient in four Municipalities, viz., Vaniyambadi, Chidambaram, Dindigul and Bimlipatam and good in nine Municipalities. It was satisfactory in 56 Municipalities. It was definitely bad in the Rajahmundry Municipality and was unsatisfactory in twelve, the worst being Cuddalore and Peddapuram which were superseded on the 6th February 1941 and the 11th March 1941, respectively.

(By order of His Excellency the Governor)

V. N. Kudva,
Secretary to Government.

To all Executive Authorities of Municipal Councils.
,, all Collectors.
,, the Board of Revenue (Land Revenue and Settlement).
,, the Accountant-General.
,, the Examiner of Local Fund Accounts.
,, the Inspector of Municipal Councils and Local Boards.
,, the Director of Public Instruction.
,, the Director of Town-Planning.
,, the Director of Industries.
,, the Surgeon-General.
,, the Director of Public Health.
,, the Sanitary Engineer, through the Chief Engineer (Buildings and A.R.P.).
,, the Chief Engineer (Communications).
,, the Mayor of the Madras Corporation.
,, the Revenue Department.
,, the Finance Department.
,, the Education and Public Health Department.
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Copy forwarded to the Government of India, Department of Education, Health and Lands.

V. N. Kudva,
Secretary to Government.

Annexures

ANNEXURE A-1.

(Paragraph 21 of the review.)

Elementary Education—Adequacy—Boys—1940-41.

Serial number. (1)	Name of municipality. (2)	Percentage of estimated number of boys of school-age unprovided for to estimated number of boys of school-age in municipal area. (3)	Serial number. (1)	Name of municipality. (2)	Percentage of estimated number of boys of school-age unprovided for to estimated number of boys of school-age in municipal area. (3)	Serial number. (1)	Name of municipality. (2)	Percentage of estimated number of boys of school-age unprovided for to estimated number of boys of school-age in municipal area. (3)
1	Anantapur	..	30	Kumbakonam ..	11·6	59	Srivilliputtur ..	29·4
2	Cuddapah ..	..	31	Tirunelveli ..	11·7	60	Srirangam ..	30·4
3	Tuticorin ..	..	32	Ongole	13·4	61	Dharapuram ..	30·6
4	Tiruppattur ..	1·6	33	Mannargudi ..	13·8	62	Vizianagram ..	31·0
5	Mangalore ..	1·8	34	Udipi	15·4	63	Proddatur ..	31·9
6	Mayavaram ..	1·8	35	Ootacamund ..	15·6	64	Palghat	32·3
7	Hindupur ..	2·0	36	Rajahmundry ..	16·7	65	Palni	32·7
8	Palamcottah ..	2·6	37	Karur	18·1	66	Kurnool	36·7
9	Virudunagar ..	3·7	38	Nandyal	19·9	67	Anakapalle ..	36·9
10	Negapatam ..	3·9	39	Tirupati	20·5	68	Peddapuram ..	37·9
11	Tanjore	4·1	40	Chidambaram ..	21·8	69	Narasaraopet ..	38·7
12	Tellicherry ..	4·1	41	Cannanore ..	22·4	70	Cocanada ..	40·5
13	Cochin	4·2	42	Chittoor	22·5	71	Karaikudi ..	40·7
14	Conjeeveram ..	4·5	43	Coimbatore ..	23·5	72	Bezwada ..	40·9
15	Nellore	4·6	44	Guntur	24·6	73	Trichinopoly ..	40·9
16	Chingleput ..	4·8	45	Udamalpet ..	24·8	74	Bodinayakanur .	42·8
17	Rajapalaiyam ..	6·9	46	Chicacole ..	25·2	75	Cuddalore ..	45·7
18	Sivakasi	7·3	47	Villupuram ..	25·2	76	Tenali	45·8
19	Calicut	7·8	48	Hospet	25·4	77	Kodaikanal ..	46·7
20	Masulipatam ..	8·1	49	Coonoor	26·2	78	Periyakulam ..	49·1
21	Tadpatri ..	9·1	50	Tiruvarur ..	26·3	79	Devakottai ..	50·3
22	Gudiyattam ..	9·7	51	Vaniyambadi ..	26·3	80	Adoni	53·1
23	Vizagapatam ..	9·7	52	Pollachi	26·7	81	Gudivada ..	53·2
24	Madura	9·9	53	Saidapet	27·2	82	Bimlipatam ..	56·3
25	Dindigul	10·0	54	Salem	27·3			
26	Erode	10·6	55	Vellore	27·4			
27	Palacole	11·0	56	Walajapet ..	27·8		All municipalities ..	21·8
28	Tiruppur	11·2	57	Bellary	28·0			
29	Ellore	11·6	58	Tiruvannamalai..	29·3			

ANNEXURE A-2.

(Paragraph 21 of the review.)

Elementary Education—Adequacy—Girls—1940-41.

Serial number. (1)	Name of municipality. (2)	Percentage of estimated number of girls of school-age unprovided for to estimated number of girls of school-age in municipal area. (3)	Serial number. (1)	Name of municipality. (2)	Percentage of estimated number of girls of school-age unprovided for to estimated number of girls of school-age in municipal area. (3)	Serial number. (1)	Name of municipality. (2)	Percentage of estimated number of girls of school-age unprovided for to estimated number of girls of school-age in municipal area. (3)
1	Tuticorin.. ..	2·6	29	Udamalpet ..	38·8	57	Gudiyattam ..	56·8
2	Mangalore ..	7·4	30	Saidapet ..	39·4	58	Guntur	58·8
3	Nellore	8·1	31	Pollachi	39·4	59	Tiruvannamalai..	59·6
4	Calicut	8·9	32	Negapatam ..	40·3	60	Dharapuram ..	60·2
5	Cochin	13·1	33	Ongole	40·3	61	Cuddalore ..	61·1
6	Masulipatam ..	14·4	34	Hindupur ..	40·5	62	Nandyal	61·8
7	Tellicherry ..	14·4	35	Tiruvarur ..	40·6	63	Bezwada	62·7
8	Tiruppur ..	17·1	36	Chittoor	41·2	64	Proddatur ..	62·7
9	Rajahmundry ..	17·3	37	Palghat	42·4	65	Mannargudi ..	62·8
10	Conjeeveram ..	21·1	38	Palamcottah ..	43·6	66	Dindigul	63·7
11	Narasaraopet ..	21·5	39	Villupuram ..	43·6	67	Tadpatri	64·4
12	Erode	27·1	40	Ootacamund ..	43·9	68	Sivakasi	65·0
13	Mayavaram ..	27·9	41	Kodaikanal ..	44·8	69	Kurnool	67·4
14	Ellore . ..	28·0	42	Chidambaram ..	47·2	70	Srivilliputtur ..	67·7
15	Kumbakonam ..	28·7	43	Peddapuram ..	47·4	71	Bellary	69·7
16	Virudunagar ..	29·4	44	Bimlipatam ..	47·5	72	Periyakulam ..	71·6
17	Cuddapah ..	29·8	45	Vizagapatam ..	48·3	73	Gudivada ..	71·8
18	Udipi	29·8	46	Tenali	49·0	74	Rajapalaiyam ..	71·9
19	Anantapur ..	30·2	47	Tirunelveli ..	49·7	75	Adoni	72·7
20	Cocanada ..	33·5	48	Srirangam ..	49·8	76	Devakottai ..	74·9
21	Coimbatore ..	34·2	49	Tirupati	49·8	77	Vaniyambadi ..	75·2
22	Vizianagram ..	34·9	50	Salem	49·9	78	Bodinayakanur ..	75·3
23	Madura	35·4	51	Karur	50·1	79	Walajapet ..	75·3
24	Chingleput ..	35·7	52	Tiruppattur ..	50·2	80	Anakapalle ..	77·3
25	Palacole	36·6	53	Palni	50·5	81	Karaikudi ..	80·6
26	Coonoor	38·0	54	Trichinopoly ..	51·4	82	Hospet	84·8
27	Vellore	38·6	55	Chicacole ..	52·3			
28	Tanjore	38·8	56	Cannanore ..	55·1		All municipalities ..	45·4

ANNEXURE B-1.

(Paragraph 22 of the review.)

Elementary Education—Strength of Boys—1940–41.

Serial number and name of municipality.	Number of schools.		Strength.		*Deduct* girls in boys' schools.	Total boys.	*Add* boys in girls' schools.	Total.		Percentage of increase (+) or decrease (—).
	1939–40.	1940–41.	1939–40.	1940–41.				1939–40.	1940–41.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1 Anantapur ..	6	6	906	930	100	830	20	827	850	+ 2·8
2 Hindupur ..	10	10	1,468	1,415	169	1,246	..	1,326	1,246	— 6·0
3 Tadpatri	6	6	508	574	76	498	4	442	502	+ 13·6
4 Gudiyattam ..	11	11	1,357	1,538	115	1,423	..	1,258	1,423	+ 13·1
5 Tiruppattur ..	11	11	1,329	1,549	243	1,306	..	1,173	1,306	+ 11·3
6 Tiruvannamalai ..	8	8	988	988	14	974	..	938	974	+ 3·8
7 Vaniyambadi ..	5	5	363	382	32	350	..	340	350	+ 2·9
8 Vellore	20	20	2,494	3,080	576	2,504	..	1,962	2,504	+ 27·6
9 Walajapet ..	5	5	650	659	96	563	..	547	563	+ 2·9
10 Chidambaram ..	7	6	727	740	128	612	50	666	662	*
11 Cuddalore ..	18	17	1,328	1,420	205	1,215	1	1,096	1,216	+ 10·9
12 Villupuram ..	4	4	788	776	147	629	14	653	643	— 1·5
13 Adoni	14	14	1,133	1,068	29	1,039	..	1,114	1,039	— 6·7
14 Bellary	12	12	940	957	120	837	71	827	908	+ 9·8
15 Hospet	11	12	1,238	1,127	232	895	..	1,004	895	— 10·9
16 Chingleput ..	5	5	642	697	59	638	..	587	638	+ 8·7
17 Conjeeveram ..	18	18	3,081	3,026	155	2,871	..	2,953	2,871	— 2·8
18 Saidapet	7	7	1,282	1,327	477	850	..	858	850	— 0·9
19 Chittoor	7	7	1,362	1,548	381	1,167	71	1,082	1,238	+ 14·4
20 Tirupati	2	2	416	397	160	237	331	596	568	— 4·7
21 Coimbatore ..	13	14	6,289	6,244	1,981	4,263	113	4,405	4,376	— 0·7
22 Dharapuram ..	5	5	966	1,044	121	923	..	847	923	+ 9·0
23 Erode	10	10	2,349	2,208	449	1,759	..	1,889	1,759	— 6·9
24 Pollachi	10	10	1,571	1,398	257	1,141	..	1,302	1,141	— 12·4
25 Tiruppur	10	10	2,601	2,369	471	1,898	..	1,831	1,898	+ 3·7
26 Udamalpet ..	8	7	1,126	1,122	210	912	..	894	912	+ 2·0
27 Cuddapah ..	11	11	625	586	107	479	8	584	487	— 16·6
28 Proddatur ..	17	18	1,360	1,464	179	1,285	..	1,174	1,285	+ 9·5
29 Cocanada	18	18	2,209	2,147	560	1,587	14	1,663	1,601	— 3·7
30 Peddapuram ..	5	5	360	355	109	246	1	253	247	— 2·4
31 Rajahmundry ..	31	26	2,950	2,775	338	2,437	..	2,564	2,437	— 5·0
32 Ellore	19	19	1,482	1,896	422	1,474	28	1,089	1,502	+ 37·9
33 Palacole	9	9	869	873	339	534	..	565	534	— 5·5
34 Guntur	16	17	1,509	1,606	300	1,306	27	1,296	1,333	+ 2·9
35 Narasaraopet ..	6	6	392	362	67	295	16	303	311	+ 2·6
36 Ongole	6	7	559	640	121	519	..	479	519	+ 8·4
37 Tenali	12	12	1,057	1,028	277	751	..	750	751	†
38 Mangalore ..	10	10	2,711	2,835	700	2,135	477	2,586	2,612	+ 1·0
39 Udipi	3	3	514	576	240	336	141	444	477	+ 7·4
40 Bezwada	22	23	2,380	2,549	426	2,123	..	2,032	2,123	+ 4·5
41 Gudivada	3	3	213	191	..	191	..	177	191	+ 8
42 Masulipatam ..	14	14	2,273	2,257	706	1,551	2	1,595	1,553	— 2·6
43 Kurnool	13	13	1,125	1,084	175	909	..	1,221	909	— 25·6
44 Nandyal	8	8	708	839	168	671	..	605	671	+ 10·9
45 Bodinayakkanur ..	4	4	801	632	101	531	..	696	531	— 23·7
46 Dindigul	12	12	2,146	2,048	30	2,018	..	2,099	2,018	— 3·9
47 Kodaikanal ..	1	1	380	369	102	267	32	299	299	..
48 Madura	37	37	8,570	8,809	335	8,474	15	8,212	8,489	+ 3·4
49 Palni	3	3	676	685	38	647	..	628	647	+ 3·0
50 Periyakulam ..	2	2	413	442	..	442	..	413	442	+ 7·0
51 Calicut . ..	30	30	6,327	5,993	2,085	3,908	736	4,975	4,644	— 6·7
52 Cannanore ..	12	12	2,352	2,069	779	1,290	29	1,527	1,319	— 13·1
53 Cochin	6	6	1,764	1,791	626	1,165	185	1,367	1,350	— 1·2
54 Palghat	18	18	2,522	2,497	851	1,646	31	1,728	1,677	— 3·0
55 Tellicherry ..	13	12	1,882	1,851	481	1,370	134	1,558	1,504	— 3·5
56 Nellore	15	15	1,649	1,760	387	1,373	79	1,439	1,452	+ 0·9
57 Coonoor	7	6	1,025	962	274	688	..	763	688	— 9·8
58 Ootacamund ..	10	10	964	976	280	696	..	712	696	+ 2·2
59 Devakottai ..	4	3	563	524	15	509	..	535	509	— 4·9
60 Karaikudi ..	10	10	1,200	839	312	527	77	878	604	— 31·2
61 Rajapalaiyam ..	..	2	..	231	17	214	..	..	214	..
62 Sivakasi	4	4	437	434	32	402	..	413	402	— 2·6
63 Srivilliputtur ..	6	6	570	546	88	458	1	478	459	— 3·9
64 Virudunagar ..	8	9	1,196	1,264	57	1,207	..	1,155	1,207	+ 4·5
65 Salem	30	32	5,699	5,938	802	5,136	..	4,932	5,136	+ 4·1
66 Kumbakonam ..	24	23	4,293	4,400	1,351	3,049	..	3,036	3,049	+ 0·4
67 Mannargudi ..	4	4	504	477	45	432	6	474	438	— 7·6
68 Mayavaram ..	16	14	1,715	1,610	255	1,355	10	1,504	1,365	— 9·2
69 Negapatam ..	14	14	2,153	2,188	139	2,049	3	2,049	2,052	+ 0·14
70 Tanjore	14	12	1,280	1,274	266	1,008	42	1,023	1,050	+ 2·6
71 Tiruvarur ..	6	6	590	599	75	524	8	524	532	+ 1·5
72 Palamcottah ..	7	7	525	586	129	457	30	445	487	+ 9·4
73 Tirunelveli ..	19	18	2,554	2,499	621	1,878	..	1,975	1,878	— 4·9
74 Tuticorin	6	6	1,158	1,147	219	928	20	1,003	948	— 5·5
75 Karur	8	8	1,232	1,325	246	1,079	..	1,036	1,079	+ 4·2
76 Srirangam ..	7	7	764	822	131	691	22	655	713	+ 8·9
77 Trichinopoly ..	18	19	2,099	2,295	210	2,085	..	1,885	2,085	+ 10·6
78 Anakapalle ..	5	5	766	798	76	722	14	691	736	+ 6·5
79 Bimlipatam ..	5	5	323	329	56	273	..	270	273	+ 1·1
80 Chicacole	10	9	573	494	91	403	..	467	403	— 13·7
81 Vizagapatam ..	18	18	3,326	3,422	885	2,537	35	2,500	2,572	+ 2·9
82 Vizianagram ..	11	11	1,225	1,259	284	975	..	980	975	— 0·5
Total ..	891	884	127,414	128,830	25,008	103,822	2,898	106,101	106,720	+ 0·6

* Slight decrease. † Slight increase.

ANNEXURE B-2.

(Paragraph 22 of the review.)

Elementary education—Strength of girls—1940-41.

Serial number and name of municipality.	Number of schools.		Strength.		*Deduct* boys in girls' schools.	Total girls.	*Add* girls in boys' schools.	Total.		Percentage of increase (+) or decrease (—).
	1939-40.	1940-41.	1939-40.	1940-41.				1939-40.	1940-41.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1 Anantapur ..	2	2	233	220	20	200	100	312	300	— 3·8
2 Hindupur ..	5	5	655	660	..	660	169	797	829	+ 4·0
3 Tadpatri	3	3	272	279	4	275	76	338	351	+ 3·8
4 Gudiyattam ..	7	7	705	804	..	804	115	804	919	+ 14·3
5 Tiruppattur ..	5	4	643	656	..	656	243	799	899	+ 12·5
6 Tiruvannamalai ..	5	5	745	773	..	773	14	795	787	— 1·0
7 Vaniyambadi ..	5	5	455	457	..	457	32	478	489	+ 2·3
8 Vellore	6	6	969	918	..	918	576	1,501	1,494	— 0·5
9 Walajapet ..	2	2	286	255	..	255	96	389	351	— 9·7
10 Chidambaram ..	7	7	992	836	50	786	128	1,053	914	— 13·2
11 Cuddalore ..	11	11	1,179	864	1	863	205	1,411	1,068	— 24·3
12 Villupuram ..	5	5	771	735	14	721	147	906	868	— 4·2
13 Adoni	4	4	537	573	..	573	29	556	602	+ 8·3
14 Bellary	4	4	307	317	71	246	120	420	366	— 12·9
15 Hospet	2	2	188	159	..	159	232	422	391	— 7·3
16 Chingleput ..	4	4	410	426	..	426	59	465	485	+ 4·3
17 Conjeeveram ..	12	12	1,298	1,288	..	1,288	155	1,426	1,443	+ 1·2
18 Saidapet	2	2	260	254	..	254	477	684	731	+ 6·9
19 Chittoor	2	2	249	278	71	207	381	529	588	+ 11·2
20 Tirupati	3	3	692	621	331	290	160	512	450	— 12·1
21 Coimbatore ..	4	4	693	773	113	660	1,981	2,577	2,641	+ 2·5
22 Dharapuram ..	4	4	356	407	..	407	121	475	528	+ 11·2
23 Erode	6	6	973	1,011	..	1,011	449	1,433	1,460	+ 1·9
24 Pollachi	2	2	650	607	..	607	257	919	864	— 6·0
25 Tiruppur	3	4	336	732	..	732	471	1,106	1,203	+ 8·8
26 Udamalpet ..	2	2	316	364	..	364	210	548	574	+ 4·7
27 Cuddapah ..	10	9	593	610	8	602	107	634	709	+ 11·8
28 Proddatur ..	6	6	488	498	..	498	179	674	677	+ 0·4
29 Cocanada	10	10	1,176	1,131	14	1,117	560	1,722	1,677	— 2·6
30 Peddapuram ..	2	2	238	223	1	222	109	345	331	— 4·1
31 Rajahmundry ..	9	8	1,145	1,101	..	1,101	338	1,531	1,439	— 6·0
32 Ellore	7	8	839	894	28	866	422	1,232	1,288	+ 4·6
33 Palacole	1	1	125	177	..	177	339	429	516	+ 20·3
34 Guntur	9	9	806	774	27	747	300	1,019	1,047	+ 2·7
35 Narasaraopet ..	3	3	230	285	16	269	67	319	336	+ 5·3
36 Ongole	2	2	272	247	..	247	121	352	368	+ 4·5
37 Tenali	*5*	*5*	*647*	*602*	..	*602*	277	954	879	— 7·9
38 Mangalore ..	8	8	1,580	1,476	477	999	700	1,705	1,699	— 0·4
39 Udipi	2	2	327	360	141	219	240	397	459	+ 15·6
40 Bezwada	12	13	1,468	1,684	..	1,684	426	1,816	2,110	+ 16·2
41 Gudivada ..	2	3	333	474	..	474	..	369	474	+ 28·5
42 Masulipatam ..	5	5	662	769	2	767	706	1,340	1,473	+ 9·9
43 Kurnool	4	4	460	419	..	419	175	364	594	+ 63·2
44 Nandyal	5	5	465	440	..	440	168	568	608	+ 7·0
45 Bodinayakkanur ..	1	1	227	212	..	212	101	332	313	— 5·7
46 Dindigul	4	5	752	855	..	855	30	799	885	+ 10·8
47 Kodaikanal ..	1	1	60	52	32	20	102	141	122	— 13·5
48 Madura	29	26	5,507	5,672	15	5,657	335	5,865	5,992	+ 2·2
49 Palni	1	1	226	289	..	289	38	274	327	+ 19·3
50 Periyakulam ..	3	3	431	472	..	472	..	431	472	+ 9·5
51 Calicut	7	7	1,566	1,632	736	896	2,085	2,918	2,981	+ 2·2
52 Cannanore ..	1	1	307	322	29	293	779	1,132	1,072	— 5·3
53 Cochin	4	3	672	551	185	366	626	1,069	992	— 7·2
54 Palghat	3	3	564	445	31	414	851	1,358	1,265	— 6·8
55 Tellicherry ..	6	5	587	581	134	447	481	911	928	+ 1·9
56 Nellore	15	13	1,423	1,221	79	1,142	387	1,633	1,529	— 6·4
57 Coonoor	..	..	..	..	..	..	274	262	274	+ 4·6
58 Ootacamund ..	3	3	192	215	..	215	280	444	495	+ 11·5
59 Devakottai ..	3	4	297	318	..	318	15	325	333	+ 2·5
60 Karaikudi ..	2	3	283	313	77	236	312	605	548	— 9·4
61 Rajapalaiyam ..	..	3	..	209	..	209	17	..	226	..
62 Sivakasi	1	1	62	51	..	51	32	86	83	— 3·5
63 Srivilliputtur ..	2	2	177	177	1	176	88	269	264	— 1·9
64 Virudunagar ..	3	3	432	453	..	453	57	473	510	+ 7·8
65 Salem	16	15	2,270	2,233	..	2,233	802	3,037	3,035	*
66 Kumbakonam ..	3	3	484	576	..	576	1,351	1,741	1,927	+ 10·7
67 Mannargudi ..	5	5	416	480	6	474	45	446	519	+ 16·4
68 Mayavaram ..	6	6	429	395	10	385	255	640	640	..
69 Negapatam ..	5	5	956	961	3	958	139	1,060	1,097	+ 3·5
70 Tanjore	8	8	1,000	1,081	42	1,039	266	1,257	1,305	+ 3·8
71 Tiruvarur ..	2	2	190	215	8	207	75	256	282	+ 10·2
72 Palamcottah ..	3	3	368	406	30	376	129	448	505	+ 12·7
73 Tirunelveli ..	5	5	489	477	..	477	621	1,068	1,098	+ 2·8
74 Tuticorin	4	4	741	653	20	633	219	896	852	— 4·9
75 Karur	3	3	373	391	..	391	246	569	637	+ 12·0
76 Srirangam ..	4	4	871	959	22	937	131	980	1,068	+ 9·0
77 Trichinopoly ..	5	5	724	796	..	796	210	938	1,006	+ 7·2
78 Anakapalle ..	2	2	510	484	14	470	76	585	546	— 6·7
79 Bimlipatam ..	2	2	268	246	..	246	56	321	302	— 5·9
80 Chicacole	2	2	245	273	..	273	91	351	364	+ 3·7
81 Vizagapatam ..	4	4	392	455	35	420	885	1,218	1,305	+ 7·1
82 Vizianagram ..	3	3	512	467	..	467	284	757	751	— 0·8
Total ...	390	389	52,027	53,019	2,898	50,121	25,008	73,320	75,129	+ 2·5

* Slight decrease.

ANNEXURE C-1.

(Paragraph 23 of the review.)

Elementary education—Efficiency—Boys—1940–41.

Serial number.	Name of municipality.	Percentage of boys in classes IV and above IV to total number in all classes.	Serial number.	Name of municipality.	Percentage of boys in classes IV and above IV to total number in all classes.	Serial number.	Name of municipality.	Percentage of boys in classes IV and above IV to total number in all classes.
(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)
1	Anantapur	33·3	30	Peddapuram ..	18·6	59	Devakottai ..	60·7
2	Hindupur ..	31·1	31	Rajahmundry ..	27·7	60	Karaikudi ..	39·2
3	Tadpatri ..	17·9	32	Ellore	35·6	61	Rajapalaiyam ..	21·0
4	Gudiyattam ..	31·1	33	Palacole	23·4	62	Sivakasi	22 6
5	Tiruppattur ..	38·7	34	Guntur ..	25·1	63	Srivilliputtur ..	23·3
6	Tiruvannamalai.	24·5	35	Narasaraopet ..	18·0	64	Virudunagar ..	[illegible]4·2
7	Vaniyambadi ..	20·0	36	Ongole	34·7	65	Salem	32·8
8	Vellore	23·8	37	Tenali	18·5	66	Kumbakonam ..	40·8
9	Walajapet ..	23·4	38	Mangalore ..	35·9	67	Mannargudi ..	27·4
10	Chidambaram ..	28·1	39	Udipi	31·4	68	Mayavaram ..	25·9
11	Cuddalore ..	19·4	40	Bezwada	33·9	69	Negapatam ..	36·5
12	Villupuram ..	27·1	41	Gudivada ..	17·8	70	Tanjore	25·2
13	Adoni	20·8	42	Masulipatam ..	25·2	71	Tiruvarur ..	26·7
14	Bellary	19·4	43	Kurnool	24·6	72	Palamcottah ..	24·4
15	Hospet	31·5	44	Nandyal	23·8	73	Tirunelveli ..	41·7
16	Chingleput ..	25·1	45	Bodinayakkanur.	29·4	74	Tuticorin ..	32·9
17	Conjeeveram ..	21·5	46	Dindigul ..	26·4	75	Karur	19·7
18	Saidapet ..	32·1	47	Kodaikanal ..	50 5	76	Srirangam ..	29·2
19	Chittoor	46·5	48	Madura	31·4	77	Trichinopoly ..	31·3
20	Tirupati	49·3	49	Palni	23 5	78	Anakapalle ..	36·8
21	Coimbatore ..	40·3	50	Periyakulam ..	29·0	79	Bimlipatam ..	24·2
22	Dharapuram ..	28·1	51	Calicut	29·6	80	Chicacole ..	19·1
23	Erode	28·5	52	Cannanore ..	32·6	81	Vizagapatam ..	21·8
24	Pollachi	26·6	53	Cochin	37·3	82	Vizianagram ..	37·5
25	Tiruppur ..	23·4	54	Palghat	24·2			
26	Udamalpet ..	30·0	55	Tellicherry ..	50·9		All municipalities ..	30·4
27	Cuddapah ..	18·3	56	Nellore	22·3			
28	Proddatur ..	18·0	57	Coonoor	44·9			
29	Cocanada ..	27·8	58	Ootacamund ..	27·6			

ANNEXURE C-2.

(Paragraph 23 of the review.)

Elementary education—Efficiency—Girls—1940–41.

Serial number.	Name of municipality.	Percentage of girls in classes IV and above IV to total number in all classes.	Serial number.	Name of municipality.	Percentage of girls in classes IV and above IV to total number in all classes.	Serial number.	Name of municipality.	Percentage of girls in classes IV and above IV to total number in all classes.
(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)
1	Anantapur ..	25·0	30	Peddapuram ..	20·8	59	Devakottai ..	15·6
2	Hindupur ..	22·1	31	Rajahmundry ..	17·4	60	Karaikudi ..	12·4
3	Tadpatri ..	16·5	32	Ellore	24·1	61	Rajapalaiyam ..	20·8
4	Gudiyattam ..	18·6	33	Palacole ..	18·6	62	Sivakasi	2·4
5	Tiruppattur ..	29·6	34	Guntur	18·0	63	Srivilliputtur ..	20·8
6	Tiruvannamalai.	26·2	35	Narasaraopet ..	16·4	64	Virudunagar ..	14·5
7	Vaniyambadi ..	18·2	36	Ongole	23·9	65	Salem	22·6
8	Vellore	17·9	37	Tenali	18·3	66	Kumbakonam ..	30·5
9	Walajapet ..	23·9	38	Mangalore ..	28·8	67	Mannargudi ..	25·6
10	Chidambaram ..	27·6	39	Udipi	25·3	68	Mayavaram ..	14·6
11	Cuddalore ..	14·8	40	Bezwada ..	19·8	69	Negapatam ..	26·8
12	Villupuram ..	28·1	41	Gudivada ..	27·6	70	Tanjore	19·9
13	Adoni	19·9	42	Masulipatam ..	19·7	71	Tiruvarur ..	20·6
14	Bellary	12·6	43	Kurnool ..	25·1	72	Palamcottah ..	29·5
15	Hospet	21·0	44	Nandyal	18·7	73	Tirunelveli ..	29·1
16	Chingleput ..	21·0	45	Bodinayakkanur.	24·3	74	Tuticorin ..	24·8
17	Conjeeveram ..	13·2	46	Dindigul ..	17·1	75	Karur	23·7
18	Saidapet ..	25·0	47	Kodaikanal ..	34·4	76	Srirangam ..	32·3
19	Chittoor	26·2	48	Madura	22·9	77	Trichinopoly ..	21·4
20	Tirupati	31·9	49	Palni	37·3	78	Anakapalle ..	31·0
21	Coimbatore ..	31·1	50	Periyakulam ..	22·5	79	Bimlipatam ..	21·2
22	Dharapuram ..	23·9	51	Calicut	23·0	80	Chicacole ..	33·8
23	Erode	23·6	52	Cannanore ..	40·0	81	Vizagapatam ..	13·6
24	Pollachi	35·7	53	Cochin	28·9	82	Vizianagram ..	25·2
25	Tiruppur ..	24·3	54	Palghat	19·2			
26	Udamalpet ..	20·3	55	Tellicherry ..	43·7		All municipalities ..	23·4
27	Cuddapah ..	16·8	56	Nellore	26·3			
28	Proddatur ..	16·0	57	Coonoor ..	30·3			
29	Cocanad ..	23·1	58	Ootacamund ..	18·6			

ANNEXURE D.

(Paragraph 47 of the review).

Private scavenging 1940–41.

Serial number.	Name of municipality.	Number of houses. Total.	Number of houses. With latrines.
(1)	(2)	(3)	(4)
1	Anantapur	3,183	892
2	Hindupur	3,554	955
3	Tadpatri	3,470	986
4	Gudiyattam	4,697	2,473
5	Tiruppattur	4,197	2,503
6	Tiruvannamalai	6,116	2,180
7	Vaniyambadi	3,675	3,448
8	*Vellore*	*10,330*	*6,915*
9	Walajapet	2,567	1,450
10	Chidambaram	4,834	2,675
11	Cuddalore	8,400	3,943
12	Villupuram	4,223	1,722
13	Adoni	7,725	2,063
14	Bellary	11,190	5,693
15	Hospet	5,332	992
16	*Chingleput*	2,530	1,520
17	*Conjeeveram*	13,088	5,186
18	Saidapet	4,700	3 200
19	Chittoor	5,525	2,468
20	Tirupati	4,914	2,708
21	Coimbatore	14,614	8,081
22	Dharapuram	4,890	2,379
23	Erode	4,805	2,948
24	Pollachi	6,085	2,844
25	Tiruppur	5,309	1,762
26	Udamalpet	3,120	2,050
27	Cuddapah	5,664	2,10
28	Proddatur	5,461	1,100
29	Cocanada	8,060	6,772
30	Peddapuram	4,300	560
31	Rajahmundry	10,600	4,864
32	Ellore	10,126	3,800
33	Palacole	4,720	850
34	Guntur	12,157	5,437
35	Narasaraopet	3,818	868
36	*Ongole*	4,715	920
37	Tenali	6,000	2,495
38	Mangalore	9,395	7,150
39	Udipi	3,007	1,464
40	Bezwada	7,257	6,260
41	*Gudivada*	3 697	900
42	Masulipatam	10,121	3,595
43	Kurnool	9,000	4,582
44	Nandyal	5,950	972
45	Bodinayakkanur	4,570	1,413
46	Dindigul	7,458	4,073
47	Kodaikanal	1,312	790
48	Madura	29,387	19,402
49	Palni	4,024	2,322
50	*Periyakulam*	4,930	2,460
51	Calicut	16,284	8,761
52	Cannanore	4,859	2,640
53	Cochin	3,970	2,995
54	Palghat	7,559	2,836
55	Tellicherry	4,052	2,624
56	Nellore	9,356	5,448
57	Coonoor	1,814	1,207
58	Ootacamund	4,140	1,801
59	Devakottai	3,897	1,694
60	Karaikudi	4,857	1,566
61	Rajapalaiyam	14,404	367
62	Sivakasi	5,567	697
63	Srivilliputtur	8,679	1,678
64	Virudhunagar	7,943	3,763
65	Salem	24,086	9,809
66	Kumbakonam	9,212	8,303
67	Mannargudi	5,262	1,211
68	Mayavaram	5,747	2,283
69	Negapatam	10,293	4,499
70	Tanjore	11,925	6,811
71	Tiruvarur	5,565	1,120
72	Palamcottah	5,725	3,410
73	Tirunelveli	15,842	5,820
74	Tuticorin	21,413	18,656
75	Karur	4,117	1,530
76	Srirangam	4,993	2,209
77	Trichinopoly	28,474	12,991
78	Anakapalle	6,189	1,120
79	Bimlipatam	757	520
80	Chicacole	3,792	1,300
81	Vizagapatam	7,095	4,779
82	Vizianagram	9,613	5,899
	Total ..	606,874	290,212

ANNEXURE E.

(Paragraph 55 of the review).

Collection of revenue, 1940–41.

Serial number.	Name of municipality.	Percentage of current collection to current demand. Taxes.	Percentage of current collection to current demand. Non-taxes.	Total arrears.	Bills pending payment.
(1)	(2)	(3)	(4)	(5)	(6)
				RS.	RS.
1	Anantapur	75	86	18,003	852
2	Hindupur	94	95	8,356	Nil
3	Tadpatri	98	100	746	Nil
4	Gudiyattam	75	99	13,127	98
5	Tiruppattur	92	99	4,286	..
6	Tiruvannamalai ..	97	96	3,611	98
7	Vaniyambadi	97	100	1,519	..
8	Vellore	92	99	24,701	..
9	Walajapet	85	100	5,002	No information.
10	Chidambaram	94	99	9,678	410
11	Cuddalore	98	99	11,997	1,038
12	Villupuram	96	96	4,110	985
13	Adoni	84	96	19,808	Nil
14	Bellary	73	89	1,11,644	15,254
15	Hospet	98	99	1,920	4
16	*Chingleput*	95	98	3,840	*Nil*
17	Conjeeveram	99	98	9,273	Nil
18	Saidapet	89	89	27,868	..
19	Chittoor	93	99	7,798	76
20	*Tirupati*	*92*	*91*	*8,681*	*338*
21	Coimbatore	96	98	52,682	3,979
22	Dharapuram	94	99	2,821	Nil
23	Erode	97	100	5,135	227
24	Pollachi	98	93	9,535	50
25	Tiruppur	95	99	5,267	..
26	Udamalpet	86	100	6,566	..
27	Cuddapah	93	97	11,250	2,898
28	Proddatur	88	96	13,772	..
29	Cocanada	99	98	16,435	Nil
30	Peddapuram	71	99	17,009	Nil
31	Rajahmundry	92	97	31,712	..
32	Ellore	80	94	59,289	1,198
33	Palacole	97	97	14,811	13,461
34	Guntur	94	91	40,514	8,996
35	Narasaraopet	100	100	741	..
36	Ongole	93	94	4,330	..
37	Tenali	97	97	5,548	..
38	Mangalore	98	99	7,814	7
39	Udipi	90	95	5,137	56
40	Bezwada	97	99	26,755	652
41	Gudivada	98	90	3,561	..
	Masulipatam ..	90	93	41,168	435
43	Kurnool	83	94	36,010	6,318
44	Nandyal	99	98	1,913	320
45	Bodinayakkanur ..	97	100	3,768	..
46	Dindigul	94	99	13,546	..
47	Kodaikanal ..	99	100	1,085	..
48	Madura	95	95	1,22,688	1,187
49	Palni	82	96	15,389	1,095
50	Periyakulam ..	95	94	4,725	352
51	Calicut	89	91	68,542	9,600
52	Cannanore ..	98	99	1,428	1
53	Cochin	93	99	6,223	338
54	Palghat	98	97	3,742	..
55	Tellicherry ..	88	99	10,629	..
56	Nellore	84	92	37,064	682
57	Coonoor	96	97	10,284	329
58	Ootacamund ..	96	100	10,402	..
59	Devakottai ..	91	92	22,911	430
60	Karaikudi ..	92	97	20,984	1,650
61	Rajapalaiyam ..	63	91	14,147	132
62	Sivakasi	98	100	634	..
63	Srivilliputtur ..	97	95	2,330	1,025
64	Virudhunagar ..	100	100	3	..
65	Salem	95	96	39,639	1,088
66	Kumbakonam ..	88	99	50,104	217
67	Mannargudi ..	87	99	9,629	..
68	Mayavaram ..	99	100	534	..
69	Negapatam ..	91	96	25,567	56
70	Tanjore	90	93	59,381	..
71	Tiruvarur	77	97	16,179	988
72	Palamcottah ..	97	100	2,873	2,177
73	Tirunelveli ..	95	99	13,175	..
74	Tuticorin	94	97	23,254	..
75	Karur	95	97	4,233	..
76	Srirangam ..	93	91	8,021	..
77	Trichinopoly ..	91	95	92,676	3,178
78	Anakapalle ..	97	100	1,608	..
79	Bimlipatam ..	88	99	1,928	..
80	Chicacole	92	100	4,328	..
81	Vizagapatam ..	90	93	48,462	..
82	Vizianagram ..	84	99	48,245	..
	Total ..	93	96	15,36,163	82,320

ANNEXURE F.

(Paragraph 59 of the review.)

Statement showing the financial position of the municipalities on 31st March 1941.

Serial number and name of municipality. (1)	Taxation and miscellaneous revenue. (2)	Government grants. (3)	Remunerative enterprises. (4)	Other receipts. (5)	Total Receipts—Ordinary. (6)	*Deduct* — Contributions to other accounts. (7)	Net receipts—Ordinary. (8)	Total Ordinary expenditure. (9)	Working surplus (+) or deficit (−). (10)	Government grant in aid of general resources. (11)	Net surplus (+) or deficit (−) (12)	Contribution from General Fund to all accounts—Capital. (13)	Net surplus (+) or deficit (—) after meeting Capital expenditure. (14)	Opening balance. (15)	Closing balance. (16)	Difference. (17)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1 Anantapur	20,196	8,200	35,204	34,852	98,452	4,145	94,307	96,739	— 2,432	..	— 2,432	1,098	— 3,530	7,776	4,246	— 3,530
2 Hindupur	21,235	5,080	55,538	28,998	1,10,851	8,556	1,02,295	91,979	+ 10,316	..	+ 10,316	2,505	+ 7,811	76,249	84,060	+ 7,811
3 Tadpatri	21,101	4,953	12,404	19,914	58,372	5,344	53,028	51,425	+ 1,603	..	+ 1,603	2,235	— 632	19,694	19,062	— 632
4 Gudiyattam	20,389	8,847	24,463	30,074	83,773	10,030	73,743	71,069	+ 2,674	..	+ 2,674	3,240	— 566	6,248	5,682	— 566
5 Tiruppattur	19,434	3,800	16,545	36,935	76,714	16,712	60,002	52,847	+ 7,155	..	+ 7,155	1,751	+ 5,404	1,557	6,961	+ 5,404
6 Tiruvannamalai	25,184	4,561	18,034	46,758	94,537	16,307	78,230	92,874	— 14,644	..	— 14,644	..	— 14,644	21,225	6,581	— 14,644
7 Vaniyambadi	26,696	4,205	16,316	21,451	68,668	5,408	63,260	62,809	+ 451	..	+ 451	8,461	— 8,010	18,529	10,519	— 8,010
8 Vellore	62,411	6,706	57,201	51,499	1,77,817	10,270	1,67,547	1,62,184	+ 5,363	..	+ 5,363	14,570	— 9,207	37,982	28,775	— 9,207
9 Walajapet	5,797	6,150	3,000	28,533	43,480	3,468	40,012	43,256	— 3,244	..	— 3,244	1,391	— 4,635	— 6,786	— 11,421	— 4,635
10 Chidambaram	40,886	..	13,853	34,431	89,170	9,400	79,770	65,888	+ 13,882	..	+ 13,882	8,890	+ 4,992	6,246	11,238	+ 4,992
11 Cuddalore	68,475	1,980	28,498	63,873	1,62,826	12,000	1,50,826	1,46,687	+ 4,139	..	+ 4,139	(a) 1,409	+ 2,730	— 41,032	— 38,302	+ 2,730
12 Villupuram	34,516	3,124	11,700	37,937	87,277	10,180	77,097	79,597	— 2,500	..	— 2,500	3,765	— 6,265	18,281	12,016	— 6,265
13 Adoni	34,160	17,084	34,834	43,360	1,29,438	14,980	1,14,458	1,16,908	— 2,450	..	— 2,450	1,000	— 3,450	— 22,936	— 26,386	— 3,450
14 Bellary	91,916	14,090	1,40,137	69,778	3,15,921	11,650	3,04,271	3,46,310	— 42,039	(b) 36,000	— 6,039	8,050	— 14,089	— 83,742	— 97,831	— 14,089
15 Hospet	30,368	6,249	13,245	35,554	85,416	7,775	77,641	75,053	+ 2,588	..	+ 2,588	775	+ 1,813	17,526	19,339	+ 1,813
16 Chingleput	21,722	2,690	7,909	22,569	54,890	2,850	52,040	51,030	+ 1,010	..	+ 1,010	6,737	— 5,727	7,818	2,091	— 5,727
17 Conjeevaram	69,488	..	1,00,906	49,538	2,19,932	10,753	2,09,179	2,09,935	— 756	..	— 756	16,760	— 17,516	162	— 17,354	— 17,516
18 Saidapet	68,709	7,530	24,232	29,616	1,30,087	5,653	1,24,434	1,08,596	+ 15,838	..	+ 15,838	8,717	+ 7,121	— 37,249	— 30,128	+ 7,121
19 Chittoor	32,217	4,561	11,214	24,444	72,536	2,477	70,059	72,555	— 2,493	317	— 2,176	6,389	— 8,565	28,723	20,158	— 8,565
20 Tirupati	31,602	..	10,476	26,176	68,254	5,127	63,127	62,396	+ 731	..	+ 731	13,228	— 12,497	18,909	6,412	— 12,497
21 Coimbatore	2,22,006	13,995	3,71,201	1,31,228	7,38,430	10,540	7,27,890	6,87,621	+ 40,269	..	+ 40,269	48,907	— 8,638	1,00,117	91,479	— 8,638
22 Dharapuram	18,485	..	21,672	31,478	71,635	18,950	52,685	38,190	+ 14,495	..	+ 14,495	6,336	+ 8,159	40,045	48,204	+ 8,159
23 Erode	51,519	..	40,069	51,299	1,42,887	23,056	1,19,831	1,14,919	+ 4,912	..	+ 4,912	7,916	— 3,004	34,653	31,649	— 3,004
24 Pollachi	36,677	1,950	46,403	86,037	1,71,067	30,604	1,40,463	1,21,958	+ 18,505	..	+ 18,505	13,354	+ 5,151	34,667	39,818	+ 5,151
25 Tiruppur	47,385	5,330	1,46,372	70,076	2,69,163	10,400	2,58,763	2,31,615	+ 27,148	..	+ 27,148	15,618	+ 11,530	74,974	86,504	+ 11,530
26 Udamalpet	17,935	1,878	13,111	33,150	66,074	9,400	56,674	48,186	+ 8,488	..	+ 8,488	10,000	— 1,512	17,000	15,488	— 1,512
27 Cuddapah	28,952	18,720	27,696	42,218	1,17,586	6,210	1,11,376	1,08,773	+ 2,603	..	+ 2,603	10,218	— 7,615	20,479	12,864	— 7,615
28 Proddatur	21,786	2,305	13,267	34,781	72,139	3,171	68,968	68,695	+ 273	..	+ 273	546	— 273	6,597	6,324	— 273
29 Cocanada	99,818	..	1,91,557	59,442	3,50,817	15,390	3,35,427	3,45,311	— 9,884	..	— 9,884	4,595	— 14,479	76,705	62,226	— 14,479
30 Peddapuram	17,149	..	8,415	13,803	39,367	1,340	38,027	35,093	+ 2,934	..	+ 2,934	380	+ 2,554	10,707	13,261	+ 2,554
31 Rajahmundry	1,05,916	2,148	37,195	66,170	2,11,429	8,380	2,03,049	1,94,198	+ 8,851	..	+ 8,851	24,721	— 15,870	46,550	30,680	— 15,870
32 Ellore	58,289	4,188	32,545	89,290	1,84,312	30,891	1,53,421	1,73,485	— 20,064	..	— 20,064	1,577	— 21,641	47,509	25,668	— 21,641
33 Palacole	16,783	3,775	35,628	43,752	99,938	11,016	88,922	85,972	+ 2,950	..	+ 2,950	5,100	— 2,150	7,817	5,667	— 2,150
34 Guntur	1,39,119	2,400	48,676	69,836	2,60,031	23,070	2,36,961	2,01,326	+ 35,635	..	+ 35,635	33,381	+ 2,254	13,551	15,805	+ 2,254
35 Narasaraopet	27,093	6,353	11,906	29,099	74,451	10,450	64,001	59,535	+ 4,466	..	+ 4,466	2,922	+ 1,544	4,302	5,846	+ 1,544
36 Ongole	29,566	3,741	10,737	24,656	68,700	12,910	55,796	57,306	— 1,516	..	— 1,516	2,260	— 3,776	7,393	3,617	— 3,776
37 Tenali	58,016	..	29,035	38,513	1,25,564	4,599	1,20,964	1,02,573	+ 18,392	..	+ 18,392	22,803	— 4,411	31,792	27,381	— 4,411
38 Mangalore	1,50,469	2,263	38,838	55,101	2,46,671	34,321	2,12,350	1,73,558	+ 38,792	..	+ 38,792	17,973	+ 20,819	9,305	30,124	+ 20,819
39 Udipi	26,899	..	5,811	9,501	42,211	3,131	39,080	35,216	+ 3,864	..	+ 3,864	3,491	+ 373	15,442	15,815	+ 373
40 Bezwada	1,96,595	10,443	2,56,237	1,19,385	5,82,660	7,785	5,74,875	5,54,545	+ 20,330	..	+ 20,330	1,400	+ 18,930	1,47,797	1,66,727	+ 18,930
41 Gudivada	32,057	..	13,584	21,292	66,933	6,639	60,294	49,854	+ 10,940	..	+ 10,940	500	+ 10,440	19,580	30,020	+ 10,440

(a) Represents amount transferred from General Account.

(b) Advance from Government.

42 Masulipatam	79,842	2,160	1,10,000	65,838	2,57,780	18,000	2,44,786	2,61,066	− 16,286	..	− 16,286	..	− 16,286	− 16,127	− 32,413	− 16,286
43 Kurnool	50,477	13,553	1,01,363	68,669	2,34,062	14,179	2,19,883	2,23,689	− 3,806	..	− 3,806	2,069	− 5,875	− 19,546	− 25,421	− 5,875
44 Nandyal	49,307	2,490	11,709	48,509	1,12,015	9,828	1,02,187	90,884	+ 11,303	..	+ 11,303	7,728	+ 3,575	43,085	46,660	+ 3,575
45 Bodinayakkanur	27,767	350	9,263	21,977	59,357	2,200	57,157	45,092	+ 12,065	..	+ 12,065	4,838	+ 7,227	7,702	14,929	+ 7,227
46 Dindigul	65,937	4,757	1,18,269	55,596	2,44,559	15,799	2,28,769	2,23,060	+ 5,700	..	+ 5,700	24,437	− 18,737	68,991	50,254	− 18,737
47 Kodaikanal	42,905	3,321	15,625	33,792	95,643	480	95,161	68,640	+ 26,523	..	+ 26,523	9,857	+ 16,666	28,178	44,844	+ 16,666
48 Madura	4,71,586	6,726	6,09,977	3,16,662	14,04,951	40,267	13,64,684	10,98,621	+ 2,66,063	..	+ 2,66,063	1,15,313	+ 1,50,750	2,76,559	4,27,309	+ 1,50,750
49 Palni	22,335	3,620	41,114	43,811	1,10,880	3,000	1,07,886	1,05,318	+ 2,562	..	+ 2,562	11,334	− 8,772	4,904	− 3,868	− 8,772
50 Periyakulam	30,445	..	10,537	27,121	68,123	2,552	65,571	64,856	+ 715	..	+ 715	7,509	− 6,785	11,979	5,194	− 6,785
51 Calicut	1,89,216	9,430	34,319	71,984	3,04,949	31,965	2,72,984	2,70,422	+ 2,562	..	+ 2,562	51,270	− 45,708	62,342	13,634	− 45,708
52 Cannanore	52,057	2,831	12,796	49,309	1,16,993	8,000	1,08,993	1,05,081	+ 3,912	..	+ 3,912	1,611	+ 2,301	24,682	26,983	+ 2,301
53 Cochin	61,131	1,050	4,812	22,471	89,464	17,000	72,464	74,915	− 2,451	..	− 2,451	7,025	− 9,476	24,922	15,446	− 9,476
54 Palghat	70,648	4,305	19,788	64,016	1,58,757	22,000	1,35,757	1,30,291	+ 6,466	..	+ 6,466	8,500	− 2,034	19,836	17,802	− 2,034
55 Tellicherry	57,197	1,890	15,247	30,028	1,04,362	9,679	94,683	74,946	+ 19,737	..	+ 19,737	2,863	+ 16,874	− 6,756	10,118	+ 16,874
56 Nellore	81,260	10,260	25,033	(b) 98,504	2,15,057	25,730	1,89,327	1,48,596	+ 40,731	..	+ 40,731	(a) 6,063	+ 34,668	15,270	49,938	+ 34,668
57 Coonoor	66,989	2,500	1,22,986	22,086	2,14,561	11,000	2,03,561	1,94,681	+ 8,880	..	+ 8,880	8,059	+ 821	31,739	32,560	+ 821
58 Ootacamund	1,33,967	33,429	97,498	56,183	3,40,077	8,500	3,31,577	3,01,691	+ 29,886	..	+ 29,886	(c) 14,243	+ 15,643	52,192	67,835	+ 15,643
59 Devakottai	59,763	912	7,941	25,139	93,755	17,283	76,472	75,812	+ 660	(d) 10,000	+ 10,660	7,239	+ 3,421	4,897	8,318	+ 3,421
60 Karaikudi	70,599	..	25,498	67,600	1,63,697	16,975	1,46,722	1,13,640	+ 33,082	..	+ 33,082	(e) 31,821	+ 1,261	− 6,414	− 5,153	+ 1,261
61 Rajapalaiyam	17,520	1,414	2,797	5,885	27,616	9,932	17,684	15,998	+ 1,686	(f) 10,000	+ 11,686	1,211	+ 10,475	206	10,681	+ 10,475
62 Sivakasi	19,719	..	11,205	11,965	42,889	4,630	38,259	38,497	− 238	..	− 238	3,742	− 3,980	6,641	2,661	− 3,980
63 Srivilliputtur	32,620	..	8,798	20,730	62,148	11,807	50,341	54,824	− 4,483	..	− 4,483	3,004	− 7,487	5,046	− 2,441	− 7,487
64 Virudhunagar	72,711	1,700	88,726	50,985	2,14,122	14,310	1,99,812	1,86,632	+ 13,180	..	+ 13,180	..	+ 13,180	60,551	73,731	+ 13,180
65 Salem	1,56,359	10,480	63,814	1,63,828	3,94,481	19,500	3,74,981	3,75,317	− 336	..	− 336	28,126	− 28,462	86,576	58,114	− 28,462
66 Kumbakonam	1,13,749	1,264	35,696	69,858	2,20,567	13,672	2,06,895	2,27,909	− 21,014	..	− 21,014	2,213	− 23,227	− 27,400	− 50,627	− 23,227
67 Mannargudi	28,379	..	11,418	29,888	69,685	6,030	63,655	66,721	− 3,066	..	− 3,066	2,600	− 5,666	6,465	799	− 5,666
68 Mayavaram	43,173	4,465	13,719	65,731	1,27,088	18,251	1,08,837	1,01,622	+ 7,215	..	+ 7,215	4,438	+ 2,777	7,051	9,828	+ 2,777
69 Negapatam	74,408	..	32,962	35,761	1,43,131	7,613	1,35,518	1,20,700	+ 14,818	..	+ 14,818	20,201	− 5,383	− 1,675	− 7,058	− 5,383
70 Tanjore	1,06,210	..	1,53,125	84,028	3,43,363	− 8,527	3,51,890	3,08,446	+ 43,444	..	+ 43,444	25,052	+ 18,392	− 30,269	− 11,877	+ 18,392
71 Tiruvarur	35,945	..	13,033	19,277	68,255	4,220	64,035	62,585	+ 1,450	..	+ 1,450	1,949	− 499	3,810	3,311	− 499
72 Palamcottah	34,429	2,080	11,093	43,278	90,880	3,700	87,180	84,171	+ 3,009	..	+ 3,009	4,158	− 1,149	26,853	25,704	− 1,149
73 Tirunelveli	1,02,663	2,039	35,644	51,970	1,92,316	23,195	1,69,121	1,47,224	+ 21,897	..	+ 21,897	26,786	− 4,889	43,721	38,832	− 4,889
74 Tuticorin	1,74,107	..	47,237	52,981	2,74,325	− 9,440	2,83,765	1,97,728	+ 86,037	..	+ 86,037	31,799	+ 54,238	38,556	92,794	+ 54,238
75 Karur	35,648	7,786	20,141	63,968	1,27,543	16,973	1,10,570	1,09,632	+ 938	..	+ 938	8,016	− 7,078	19,981	12,903	− 7,078
76 Srirangam	38,495	..	10,241	54,907	1,03,643	42,316	61,327	51,934	+ 9,393	..	+ 9,393	3,487	+ 5,906	− 17,373	− 11,467	+ 5,906
77 Trichinopoly	3,22,646	5,400	1,31,782	1,29,141	5,88,969	89,660	4,99,309	4,88,634	+ 10,675	..	+ 10,675	45,465	− 34,790	22,897	− 11,893	− 34,790
78 Anakapalle	38,460	6,468	23,010	40,572	1,08,510	12,400	96,110	81,184	+ 14,926	..	+ 14,926	13,200	+ 1,726	30,522	32,248	+ 1,726
79 Bimlipatam	5,412	6,000	5,541	21,008	37,961	3,570	34,391	36,207	− 1,816	..	− 1,816	1,266	− 3,082	21,189	18,107	− 3,082
80 Chicacole	20,554	3,689	12,996	39,564	76,803	8,426	68,377	67,519	+ 858	..	+ 858	5,047	− 4,189	6,879	2,690	− 4,189
81 Vizagapatam	1,48,738	6,325	31,029	60,905	2,46,997	10,326	2,36,671	2,09,773	+ 26,898	..	+ 26,898	12,900	+ 13,998	− 6,778	7,220	+ 13,998
82 Vizianagram	57,704	3,687	18,722	63,325	1,43,438	19,728	1,23,710	1,34,487	− 10,777	..	− 10,777	6,507	− 17,284	19,195	1,911	− 17,284
Total ..	55,12,093	3,55,620	42,12,288	42,44,247	1,43,24,248	10,47,067	1,32,77,181	1,23,86,608	+ 8,90,573	56,317	+ 9,46,890	9,17,906	+ 28,984	18,13,041	18,42,025	+ 28,984

(a) Includes Rs. 83 added to capital balance.
(b) Includes Rs. 32,820 diverted from water and drainage fund.
(c) Includes Rs. 752 added to balance under General Account (Capital).
(d) Loan.
(e) Besides Rs. 7,504 met from balance in General Account (Capital).
(f) Advance from Government.

ANNEXURE G.

(Paragraph 62 of the review.)

Statement showing investments—1940–41.

Serial number and name of municipality.	Government promissory notes.	Postal savings bank deposits.	Co-operative society deposits.	Other securities.	Total.
	Description of securities.				
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
1 Anantapur	..	22	42,225	..	42,247
2 Hindupur	..	1,300	86,077	..	87,377
3 Tadpatri	9,100	..	14,292	..	23,392
4 Gudiyattam	32,500	4,049	15,300	1,608	53,457
5 Tiruppattur	4,000	4,176	36,057	..	44,233
6 Tiruvannamalai	25,044	3,466	5,499	10,500	44,509
7 Vaniyambadi	9,900	1,560	9,800	..	21,260
8 Vellore	40,000	8,490	5,000	48,100	1,01,590
9 Walajapet	11,213	7,608	25,000	773	44,594
10 Chidambaram	5,000	8,000	59,070	1,200	73,270
11 Cuddalore	55,999	..	88,116	1,025	1,45,140
12 Villupuram	33,000	3,426	16,000	300	52,726
13 Adoni	57,100	..	10,000	..	67,100
14 Bellary	78,600	5,372	34,180	10,000	1,28,152
15 Hospet	28,500	3,400	20,029	10,887	62,816
16 Chingleput	500	7,138	18,807	5,000	31,445
17 Conjeeveram	..	..	..	55,200	55,200
18 Saidapet	16,500	..	..	..	16,500
19 Chittoor	..	..	19,282	24,530	43,812
20 Tirupati	..	50,000	..	15,070	65,070
21 Coimbatore	3,08,400	..	25,170	39,400	3,72,970
22 Dharapuram	5,000	10,237	8,500	..	23,737
23 Erode	800	..	71,700	1,000	73,500
24 Pollachi	79,900	5,460	6,000	..	91,360
25 Tiruppur	1,36,200	..	65,525	29,500	2,31,225
26 Udamalpet	15,500	3,369	32,014	..	50,883
27 Cuddapah	89,100	1,039	..	..	90,139
28 Proddatur	..	..	57,553	1,000	58,553
29 Cocanada	1,00,575	75,000	..	56,620	2,32,195
30 Peddapuram	60,000	..	11,000	1,500	72,500
31 Rajahmundry	2,34,000	8,605	1,11,500	..	3,54,105
32 Ellore	83,700	..	66,000	..	1,49,700
33 Palacole	5,500	5,094	13,500	36,200	60,294
34 Guntur	2,200	14,513	63,000	3,710	83,423
35 Narasaraopet	20,300	9,165	18,000	5,000	52,465
36 Ongole	21,792	..	..	7,995	29,787
37 Tenali	..	..	..	26,000	26,000
38 Mangalore	47,700	8,056	..	55,450	1,11,206
39 Udipi	..	2,222	9,000	11,849	23,071
40 Bezwada	75,900	10,000	60,500	4,000	1,50,400
41 Gudivada	1,200	..	..	..	1,200
42 Masulipatam	71,200	5,800	..	17,735	94,735
43 Kurnool	..	..	65,207	17,500	82,707
44 Nandyal	1,000	1,762	26,500	31,300	60,562
45 Bodinayakkanur	3,085	1,833	..	5,500	10,418
46 Dindigul	5,300	8,400	60,000	52,500	1,26,[illegible]
47 Kodaikanal	8,200	710	42,700	36,611	8[illegible]
48 Madura	3,33,600	40,309	1,67,000	..	5,[illegible]
49 Palni	2,100	6,321	..	14,300	2[illegible]
50 Periyakulam	11,200	6,008	..	4,000	21[illegible]
51 Calicut	60,400	..	94,125	47,400	2,01,[illegible]
52 Cannanore	42,212	..	60,000	3,800	1,06,01[illegible]
53 Cochin	..	..	..	1,34,300	1,34,300
54 Palghat	43,000	1,082	16,500	..	60,582
55 Tellicherry	19,400	..	35,724	10,000	65,124
56 Nellore	2,300	19,990	25,500	64,400	1,12,190
57 Coonoor	26,250	..	31,970	..	58,220
58 Ootacamund	1,36,500	60	27,000	29,500	1,93,060
59 Devakottai	4,000	1,351	4,000	..	9,351
60 Karaikudi	..	..	21,000	..	21,000
61 Rajapalaiyam	..	4,355	..	..	4,355
62 Sivakasi	12,000	..	..	..	12,000
63 Srivilliputtur	1,600	9,200	23,000	500	34,300
64 Virudunagar	..	..	..	90,330	90,330
65 Salem	1,65,300	..	18,650	84,000	2,67,950
66 Kumbakonam	3,46,300	400	800	16,500	3,64,000
67 Mannargudi	3,000	4,056	440	37,400	44,896
68 Mayavaram	6,500	10,000	34,800	60,000	1,11,300
69 Negapatam	66,000	603	15,200	..	81,803
70 Tanjore	12,350	1,866	46,862	23,300	84,378
71 Tiruvarur	6,763	3,476	40,434	..	50,673
72 Palamcottah	99,300	..	1,09,736	6,000	2,15,036
73 Tirunelveli	1,42,000	5,523	17,100	..	1,64,623
74 Tuticorin	3,57,259	24,717	1,11,212	3,755	4,96,943
75 Karur	52,800	..	25,700	..	78,500
76 Srirangam	23,400	529	85,800	1,020	1,10,749
77 Trichinopoly	3,52,000	5,184	..	47,110	4,04,294
78 Anakapalle	35,193	15,246	56,852	..	1,17,291
79 Bimlipatam	600	9,500	10,500	906	21,506
80 Chicacole	700	..	12,585	3,500	16,78[illegible]
81 Vizagapatam	68,900	..	..	..	68,90[illegible]
82 Vizianagram	81,400	1,714	125	20,600	1,03,8[illegible]
Total	43,97,835	4,50,762	23,20,718	13,27,184	84,96,499

FORM I.

Statement showing the constitution of the municipalities in the Presidency during the year 1940–41.

Serial number and name of municipality.	Act under which constituted.	Population within municipal limits.	Particulars as to chairmen. Elected non-officials.	Elected officials.	Nominated non-officials.	Nominated officials.	Actual number of members. Ex officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans and Anglo-Indians.	Indians.	Sanctioned strength. Ex officio.	Nominated.	Elected.	Total.	Serial number of municipality.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
1 Anantapur ..	The Madras Municipalities Act, 1920.	15,078	1	..	..	..	..	..	12	12	..	12	..	12	..	..	16	16	1
2 Hindupur ..		14,211	1	..	..	..	..	..	16	16	..	16	..	16	..	..	16	16	2
3 Tadpatri ..		12,620	1	..	..	..	..	..	16	16	..	16	..	16	..	..	16	16	3
4 Gudiyattam		24,688	1	..	..	..	..	..	19	19	..	19	..	19	..	..	20	20	4
5 Tiruppattur		18,299	1	..	..	..	..	..	16	16	..	16	..	16	..	..	16	16	5
6 Tiruvannamalai		27,769	1	..	..	..	..	..	20	20	..	20	..	20	..	..	20	20	6
7 Vaniyambadi		22,940	1	..	..	..	..	..	20	20	..	20	..	20	..	..	20	20	7
8 *Vellore* ..		57,265	1	..	..	..	..	..	32	32	..	32	..	32	..	..	32	32	8
9 Walajapet ..		11,102	1	..	..	..	..	..	16	16	..	16	..	16	..	..	16	16	9
10 *Chidambaram*		25,093	1	..	..	..	..	..	20	20	..	20	..	20	..	..	20	20	10
11 *Cuddalore* ..		57,358									Superseded.								11
12 Villupuram		20,127	1	..	..	..	..	..	16	16	..	16	1	15	..	..	20	20	12
13 Adoni ..		35,635	1	..	..	..	..	..	24	24	..	24	..	24	..	..	24	24	13
14 Bellary		47,573	1	..	..	..	..	..	19	19	..	19	2	17	..	..	28	28	14
15 Hospet ..		21,673	1	..	..	..	..	..	15	15	..	15	..	15	..	..	20	20	15
16 Chingleput ..		14,358	1	..	..	..	..	..	14	14	..	14	..	14	..	..	16	16	16
17 Conjeeveram		65,258	1	..	..	..	..	..	32	32	..	32	..	32	..	..	32	32	17
18 Saidapet ..		33,056	1	..	..	..	..	..	24	24	..	24	1	23	..	..	24	24	18
19 Chittoor ..		22,018	1	..	..	..	..	..	20	20	..	20	1	19	..	..	20	20	19
20 Tirupati ..		19,138	1	..	..	..	..	..	16	16	..	16	..	16	..	..	16	16	20
21 Coimbatore		102,750	1	..	..	..	..	..	35	35	..	35	2	33	..	..	36	36	21
22 Dharapuram		18,218	1	..	..	..	..	..	15	15	..	15	..	15	..	..	16	16	22
23 Erode ..		30,886	1	..	..	..	..	..	24	24	..	24	..	24	..	..	24	24	23
24 Pollachi ..		82,112	1	..	..	..	..	..	20	20	..	20	..	20	..	..	20	20	24
25 Tiruppur ..		18,059	1	..	..	..	..	..	16	16	..	16	..	16	..	..	16	16	25
26 Udamalpet		13,684	1	..	..	..	..	..	16	16	..	16	..	16	..	..	16	16	26
27 Cuddapah ..		22,602	1	..	..	..	..	..	20	20	..	20	..	20	..	..	20	20	27
28 Proddatur ..		20,124	1	..	..	..	..	..	19	19	..	19	..	19	..	..	20	20	28
29 Cocanada ..		65,952	1	..	..	..	..	..	32	32	..	32	1	31	..	..	32	32	29
30 Peddapuram		17,338									Superseded.								30
31 *Rajahmundry*		*63,526*	*1*	..	..	..	..	..	31	31	..	31	1	30	..	..	32	32	31
32 Ellore ..		57,342	1	..	..	..	..	..	32	32	..	32	..	32	..	..	32	32	32
33 Palacole ..		16,906	1	..	..	..	..	..	16	16	..	16	..	16	..	..	16	16	33
34 Guntur ..		65,179	1	..	..	..	..	..	22	22	..	22	..	22	..	..	32	32	34
35 Narasaraopet		*15,403*	*1*	..	..	..	..	..	16	16	..	16	..	16	..	..	16	16	35
36 Ongole ..		16,672	1	..	..	..	..	..	16	16	..	16	..	16	..	..	16	16	36
37 Tenali ..		34,580	1	..	..	..	..	..	24	24	..	24	..	24	..	..	24	24	37
38 Mangalore ..		66,756	1	..	..	..	..	..	32	32	..	32	..	32	..	..	32	32	38
39 Udipi ..		17,250	1	..	..	..	..	..	16	16	..	16	..	16	..	..	16	16	39
40 Bezwada ..		60,427	1	..	..	..	..	..	32	32	..	32	..	32	..	..	32	32	40
41 Gudivada ..		*20,027*	1	..	..	..	..	..	16	16	..	16	..	16	..	..	16	16	41
42 Masulipatam		*56,928*	*1*	..	..	..	..	..	26	26	..	26	..	26	..	..	32	32	42
43 Kurnool ..		*35,314*	*1*	..	..	..	..	..	24	24	..	24	..	24	..	..	24	24	43
44 Nandyal ..		22,608	1	..	..	..	..	..	18	18	..	18	..	18	..	..	20	20	44
45 Bodinayakkanur		27,036	1	..	..	..	..	..	20	20	..	20	..	20	..	..	20	20	45
46 Dindigul ..		*43,617*	*1*	..	..	..	..	..	28	28	..	28	..	28	..	..	28	28	46
47 Kodaikanal		6,523	1	..	..	..	..	..	16	16	..	16	4	12	..	..	16	16	47
48 Madura ..		182,018	1	..	..	..	..	..	36	36	..	36	1	35	..	..	36	36	48
49 Palni		18,890	1	..	..	..	..	..	14	14	..	14	..	14	..	..	16	16	49
50 Periyakulam		23,004	1	..	..	..	..	..	20	20	..	20	..	20	..	..	20	20	50
51 *Calicut* ..		99,272	1	..	..	..	..	..	31	31	..	31	2	29	..	..	32	32	51
52 *Cannanore* ..		32,516	1	..	..	..	..	..	24	24	..	24	1	23	..	..	24	24	52
53 *Cochin* ..		22,576	1	..	..	..	..	..	20	20	..	20	2	18	..	..	20	20	53
54 *Palghat* ..		49,084	1	..	..	..	..	..	28	28	..	28	..	28	..	..	28	28	54
55 *Tellicherry* ..		30,349	1	..	..	..	..	..	23	23	..	23	..	23	..	..	24	24	55
56 Nellore ..		45,895	1	..	..	..	..	..	28	28	..	28	..	28	..	..	28	28	56
57 Coonoor ..		14,326	1	..	..	..	..	..	13	13	..	13	3	10	..	..	16	16	57
58 *Ootacamund*		24,701	1	..	..	..	..	..	20	20	..	20	3	17	..	..	20	20	58
Devakottai		20,378									Superseded.								59
Karaikudi ..		21,282	1	..	..	..	..	..	20	20	..	20	..	20	..	..	20	20	60
Rajapalaiyam		38,667							Under special officer throughout the year.										61
Sivakasi ..		15,212	1	..	..	..	..	..	16	16	..	16	..	16	..	..	16	16	62
Srivilliputtur		32,635	1	..	..	..	..	..	24	24	..	24	..	24	..	..	24	24	63
Virudunagar		33,081	1	..	..	..	..	..	24	24	..	24	..	24	..	..	24	24	64
Salem ..		102,179	1	..	..	..	..	..	35	35	..	35	..	35	..	..	36	36	65
Kumbakonam		62,317	1	..	..	..	..	..	31	31	..	31	..	31	..	..	32	32	66
Mannargudi		22,764	1	..	..	..	..	..	20	20	..	20	..	20	..	..	20	20	67
Mayavaram		31,887	1	..	..	..	..	..	24	24	..	24	..	24	..	..	24	24	68
Negapatam		48,527	1	..	..	..	..	..	28	28	..	28	..	28	..	..	28	28	69
Tanjore ..		66,889	1	..	..	..	..	..	32	32	..	32	..	32	..	..	32	32	70
Tiruvarur ..		20,371	1	..	..	..	..	..	19	19	..	19	..	19	..	..	20	20	71
Palamcottah		27,912	1	..	..	..	..	..	20	20	..	20	..	20	..	..	20	20	72
Tirunelveli		57,056	1	..	..	..	..	..	32	32	..	32	..	32	..	..	32	32	73
Tuticorin ..		60,395	1	..	..	..	..	..	32	32	..	32	1	31	..	..	32	32	74
Karur ..		19,850	1	..	..	..	..	..	16	16	..	16	..	16	..	..	16	16	75
Srirangam ..		24,663	1	..	..	..	..	..	19	19	..	19	..	19	..	..	20	20	76
Trichinopoly		142,843	1	..	..	..	..	..	35	35	..	35	1	34	..	..	36	36	77
Anakapalle		23,376	1	..	..	..	..	..	9	9	..	9	..	9	..	..	20	20	78
Bimlipatam		9,629	1	..	..	..	..	..	16	16	..	16	1	15	..	..	16	16	79
Chicacole ..		16,588	1	..	..	..	..	..	16	16	..	16	..	16	..	..	16	16	80
Vizagapatam		57,303	1	..	..	..	..	..	32	32	..	32	2	30	..	..	32	32	81
Vizianagram		44,696	1	..	..	..	..	..	28	28	..	28	..	28	..	..	28	28	82
Total ..		3,066,169	78	..	..	..	..	..	1,734	1,734	..	1,734	30	1,704	..	..	1,804	1,804	

FORM I-A.

Statement showing the number of the meetings, etc., of the municipalities in the Madras Presidency during the year 1940–41.

Serial number. (1)	Name of municipality. (2)	Total number of meetings held including those specified in columns (4) and (5). (3)	Number of meetings out of the total in column (3) which were adjourned for want of quorum. (4)	Number of meetings out of the total in column (3) which were adjourned for other reasons. (5)	Average percentage of officials present at each meeting. (6)	Average percentage of non-officials present at each meeting. (7)	Average percentage of all members present at each meeting. (8)
1	Anantapur	28	3	5	..	65	65
2	Hindupur	67	20	..	..	69	69
3	Tadpatri	30	1	..	..	63	63
4	Gudiyattam	38	7	2	..	71·1	71·1
5	Tiruppattur	52	..	..	..	81·2	81·2
6	Tiruvannamalai	31	..	..	..	87	87
7	Vaniyambadi	27	2	1	..	55·3	55·3
8	Vellore	38	..	4	..	57·8	57·8
9	Walajapet	29	1	..	..	63·6	63·6
10	Chidambaram	33	3	7	..	53	53
11	Cuddalore	75	9	10	..	58·5	58·5
12	Villupuram	35	3	3	..	65·4	65·4
13	Adoni	73	14	..	..	47·5	47·5
14	Bellary	26	2	..	..	56·7	56·7
15	Hospet	25	2	1	..	56·2	56·2
16	Chingleput	27	1	..	..	63	63
17	Conjeeveram	30	..	..	..	61·7	61·7
18	Saidapet	30	6	..	..	50	50
19	Chittoor	22	..	..	..	61	61
20	Tirupati	24	..	4	..	72	72
21	Coimbatore	57	..	..	..	61	61
22	Dharapuram	26	..	..	..	71·1	71·1
23	Erode	27	..	6	..	57	57
24	Pollachi	40	1	1	..	64	64
25	Tiruppur	53	9	..	..	57	57
26	Udamalpet	34	1	2	..	59·6	59·6
27	Cuddapah	22	2	..	..	62·9	62·9
28	Proddatur	30	..	1	..	61	61
29	Cocanada	42	3	2	..	63·2	63·2
30	Peddapuram	22	4	..	..	49·1	49·1
31	Rajahmundry	47	..	7	..	68	68
32	Ellore	48	8	..	..	58·1	58·1
33	Palacole	51	1	2	..	60·6	60·6
34	Guntur	42	4	..	..	45	45
35	Narasaraopet	25	4	1	..	56	56
36	Ongole	32	7	..	..	60	60
37	Tenali	44	3	..	..	63	63
38	Mangalore	20	..	4	..	53	53
39	Udipi	20	..	..	..	74·8	74·8
40	Bezwada	91	11	..	..	56	56
41	Gudivada	25	1	..	..	67·5	67·5
42	Masulipatam	37	4	3	..	53·5	53·5
43	Kurnool	41	3	..	..	58·6	58·6

Serial number. (1)	Name of municipality. (2)	Total number of meetings held including those specified in columns (4) and (5). (3)	Number of meetings out of the total in column (3) which were adjourned for want of quorum. (4)	Number of meetings out of the total in column (3) which were adjourned for other reasons. (5)	Average percentage of officials present at each meeting. (6)	Average percentage of non-officials present at each meeting. (7)
44	Nandyal	48	6	..	..	62
45	Bodinayakkanur	34	..	6	..	60
46	Dindigul	40	3	4	..	55·6
47	Kodaikanal	29	3	3	..	57·7
48	Madura	89	4	7	..	58·7
49	Palni	53	3	..	..	49·2
50	Periyakulam	37	1	4	..	66·6
51	Calicut	32	2	3	..	49·6
52	Cannanore	36	6	3	..	61·4
53	Cochin	17	..	..	..	65·3
54	Palghat	36	3	..	..	55·1
55	Tellicherry	22	..	1	..	59·4
56	Nellore	20	..	2	..	61·7
57	Coonoor	25	..	3	..	77·9
58	Ootacamund	56	..	..	..	67
59	Devakottai	49	5	5	..	44
60	Karaikudi	32	..	..	..	48·6
61	Rajapalayam	..	..	..	..	..
62	Sivakasi	31	7	1	..	53·6
63	Srivilliputtur	30	6	..	..	45·8
64	Virudhunagar	49	2	4	..	43
65	Salem	55	10	..	..	58·2
66	Kumbakonam	43	8	8	..	42·7
67	Mannargudi	45	16	..	..	40·8
68	Mayavaram	53	4	4	..	54·7
69	Negapatam	28	..	..	..	70
70	Tanjore	61	12	..	..	57·8
71	Tiruvarur	20	4	..	..	59·7
72	Palamcottah	24	..	..	..	75·4
73	Tirunelveli	42	4	1	..	56·7
74	Tuticorin	41	5	5	..	58·5
75	Karur	32	2	7	..	62·2
76	Srirangam	46	5	9	..	55
77	Trichinopoly	48	2	..	..	58·2
78	Anakapalle	47	5	7	..	57·2
79	Bimlipatam	30	9	..	..	48·1
80	Chicacole	32	1	..	..	56·8
81	Vizagapatam	30	..	4	..	50
82	Vizianagram	41	4	7	..	51·8
	Total ..	3,099	282	164	..	..

APPENDIX I.

Annual Accounts of the Madras District Municipalities—Abstract of Receipts for the year ending 31st March 1941.

RECEIPTS.	RS.
Total, Opening Balance ..	86,67,549
REVENUE.	
A.—Municipal rates and taxes—	
1 Octroi less refunds ..	..
2 Tax on houses and lands ..	45,71,616
3 Tax on animals and vehicles ..	4,24,814
4 Tax on professions and trades ..	6,91,613
5 Tolls on roads and ferries ..	14,21,128
6 Water-rate ..	23,63,021
7 Lighting rate ..	21,77,997
8 Conservancy (including scavenging and latrine rate) ..	6,88,766
9 Others—	
(i) Tax on private menials and domestic servants ..	5,508
(ii) Entertainments tax ..	1,37,711
10 Pilgrim tax ..	73,957
11 Education tax ..	5,34,830
B.—Realizations under special Acts—	
1 Pounds ..	..
2 Hackney carriages ..	..
3 Others—Canal toll—	
(i) Ferry rent ..	21,322
(ii) Fees under Act II of 1888 ..	34,922
C.—Revenue derived from municipal property and powers apart from taxation—	
1 Rent of lands, houses, serais (rest-houses), dak bungalows, etc. ..	2,12,864
2 Sale-produce of lands and produce of lands ..	2,80,603
3 Conservancy receipts (other than taxes and rate).	1,41,064
4 Fees and revenue from educational institutions.	7,66,022
5 Fees and revenue from medical institutions ..	15,686
6 Fees and revenue from markets and slaughter-houses ..	11,86,160
7 Fees and revenue from tramways ..	..
8 Other fees—	
(i) Distraint fees ..	12,178
(ii) Licence fees ..	8,10,322
(iii) Cart-stand, etc., fees.. ..	2,66,016

REVENUE—*cont.*	RS.
C.—Revenue derived from municipal property and powers apart from taxation—*cont.*	
9 Fines under Municipal and other Acts ..	2,31,10[illegible]
10 Interest on investments—	
(i) General ..	1,38,00[illegible]
(ii) Educational ..	[illegible]
(iii) Medical ..	[illegible]
11 Premiums on loans ..	..
D.—Grants and contributions (for general and special purposes)—	
1 From Government—	
(i) General ..	[illegible]
(ii) Educational ..	[illegible]
(iii) Medical ..	[illegible]
2 From local funds and others—	
(i) General ..	1,30,0[illegible]
(ii) Educational ..	6,4[illegible]
(iii) Medical ..	80,55[illegible]
E.—Miscellaneous—	
1 Recoveries on account of services rendered to private individuals ..	4,14,814
2 Other items ..	8,22,26[illegible]
F.—Extraordinary and debt—	
1 Sale-proceeds of Government securities and withdrawal from Savings Bank ..	5,29,47[illegible]
2 Receipts from loans ..	14,94,23[illegible]
3 Realization of sinking funds from repayment of loans ..	..
4 Advances—	
(a) Permanent ..	28,97,10[illegible]
(b) Others ..	3,53,55[illegible]
5 Deposits ..	34,28,73[illegible]
Total, Receipts ..	* 3,04,39,44[illegible]
Grand total, including opening balance ..	3,91,06,9[illegible]

* Excludes a refund of Rs. 1,64,783.

APPENDIX I-A.

(Paragraph 56 of the review.)

Incidence of Taxation and Income—1940–41.

Serial number and name of municipality.	Incidence of taxation per head of population.	Incidence of income (including Government grants) per head of population.	Property-tax. Buildings. Number of buildings assessed.	Property-tax. Buildings. Assessment per building.	Property-tax. Lands. Extent of lands assessed in acres.	Property-tax. Lands. Assessment per acre.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	RS. A. P.	RS. A. P.		RS. A. P.		RS. A. P.
1 Anantapur ..	3 2 0	6 5 0	3,183	12 0 0	360	1 10 0
2 Hindupur	3 11 1	12 3 3	3,056	14 15 9	656	1 15 7
3 Tadpatri	2 5 0	4 10 5	3,662	7 1 9	1,174	0 12 6
4 Gudiyattam ..	1 6 3	6 1 4	4,697	6 6 4	385	2 14 0
5 Tiruppattur ..	2 1 6	6 11 6	4,197	6 13 8	272	0 9 6
6 Tiruvannamalai ..	1 8 5	3 4 11	3,983	10 2 0	1,495	1 5 0
7 Vaniyambadi ..	1 5 4	3 8 4	3,887	7 7 11	1,302	0 12 11
8 Vellore	2 0 6	4 13 5	8,873	14 10 2	1,061	2 8 4
9 Walajapet ..	..	3 14 11		No information.		
10 Chidambaram ..	2 12 4	4 4 7	4,834	12 12 11	50	20 14 10
11 Cuddalore	2 0 8	2 11 5	8,400	12 4 2	5,042	2 1 6
12 Villupuram ..	1 9 2	3 10 7	4,951	4 10 1	790	2 0 8
13 Adoni	1 15 5	4 12 0	7,725	2 12 9	1,089	1 1 11
14 Bellary	2 11 4	5 8 8	11,190	5 4 8	1,429	4 10 6
15 Hospet	2 3 7	3 15 0	4,039	9 13 9	936	0 14 8
16 Chingleput ..	2 6 0	4 7 0	2,997	7 7 2	660	0 6 8
17 Conjeevaram ...	1 14 4	7 4 0	12,461	..	75	No information.
18 Saidapet	2 8 9	4 0 4	5,000	20 10 10	2,328	No information.
19 Chittoor	2 10 9	5 0 2	No information.		648	0 2 7
20 Tirupati	No information.	4 3 11	No information.	8 9 7	264	0 7 11
21 Coimbatore ..	3 4 10	8 8 6	14,614	26 2 1	No information.	
22 Dharapuram ..	1 10 4	5 0 7	3,657	7 1 3	634	2 15 11
23 Erode	3 0 0	6 0 0	5,500	19 0 0	No information.	
24 Pollachi	2 13 0	15 7 0	6,085	10 4 0	2,070	2 11 2
25 Tiruppur	2 8 5	6 11 6	5,300	10 10 7	2,191	2 13 0
26 Udamalpet ..	2 14 1	8 10 7	3,145	4 13 8	770	1 11 1
27 Cuddapah	2 10 5	7 1 7	5,664	4 11 2	419	4 0 0
28 Proddatur ..	2 4 8	5 0 9	4,485	8 8 0	Vacant site land. 1,090	15 0 0 0 6 10
29 Cocanada	2 7 8	..	8,000	18 0 10	198	..
30 Peddapuram ..	1 9 7	3 3 3	4,300	5 15 7	833	1 5 4
31 Rajahmundry ..	3 0 2	5 4 7	No information.	17 7 0	690	5 1 0
32 Ellore	2 11 3	3 3 5	10,125	13 13 8	655	12 13 0
33 Palacole	2 6 11	7 4 8	3,425	11 0 8	595	2 6 11
34 Guntur	3 11 3	3 15 3	12,157	16 8 4	1,939	5 6 4
35 Narasaraopet ..	2 2 1	5 10 6	3,759	8 0 7	1,088	1 4 8
36 Ongole	1 15 8	5 9 4	4,715	5 10 0	No information.	
37 Tenali	2 10 9	4 11 1	6,647	8 13 4	843	40 15 6
38 Mangalore	2 2 6	3 2 9	No information	13 6 5	No information.	
39 Udipi	2 0 1	3 0 11	3,670	7 9 4	No information.	
40 Bezwada	3 13 0	14 11 0	7,257	34 0 0	2,553	23 15 8
41 Gudivada	1 15 7	5 11 10	3,299	9 10 9	1,07,268	2 15 4
42 Masulipatam ..	2 10 0	5 14 10	10,124	13 6 2	No information.	
43 Kurnool	2 6 11	7 13 4	8,532	8 5 0	950	6 6 5
44 Nandyal	2 1 4	4 8 3		No information.		
45 Bodinayakkanur ..	1 10 11	2 5 10	3,777	8 8 11	1,005	4 6 0
46 Dindigul	2 2 7	5 6 5	7,458	14 12 9	2,538	1 12 10
47 Kodaikanal ..	11 2 3	39 1 3	1,312	43 15 6	2,358	2 10 5
48 Madura	3 8 11	10 5 6	29,387	28 4 11	645 (Agricultural land). 536 (Vacant-site).	0 10 0 34 4 0
49 Palni	1 11 9	5 10 5	4,024	9 13 1	416	3 11 4
50 Periyakulam ..	2 1 0	4 0 5	5,056	8 11 1	181	1 12 8
51 Calicut	2 11 7	3 5 5	16,284	15 12 4	9,608	4 15 0
52 Cannanore	2 0 4	4 9 11	8,459	5 11 10	2,325	3 11 2
53 Cochin	3 3 6	8 15 4	4,724	13 12 10	No information.	
54 Palghat	1 4 8	2 14 2	7,559	No information.	3,300	2 7 7
55 Tellicherry ..	2 4 10	4 14 8	6,292	8 9 0	1,737	5 13 8
56 Nellore	2 11 0	6 2 6	9,356	13 14 10	1,255	5 9 8
57 Coonoor	5 4 11	13 3 9	1,814	49 0 3	3,112	1 7 8
58 Ootacamund ..	6 6 4	18 0 1	4,283	36 11 5	No information.	
59 Devakottai ..	3 3 9	4 6 0	4,541	No information.		
60 Karaikudi	4 2 2	6 9 7	4,875	14 3 8	No information.	
61 Rajapalayam ..	0 12 8	0 15 2	14,404	2 1 9	All the lands were not brought to assessment.	
62 Sivakasi	1 15 2	2 13 1	5,567	4 6 11	No separate figures available for lands.	
63 Srivilliputtur ..	1 0 7	2 0 1	8,478	3 9 0	248	9 12 1
64 Virudhunagar ..	3 8 4	7 9 0	8,928	12 7 0	853	2 13 0
65 Salem	2 11 5	9 1 7	20,941	15 9 6	1,600	1 14 11
66 Kumbakonam ..	3 11 2	5 3 5	13,255	16 11 11	1,439	3 3 10
67 Mannargudi ..	2 0 7	3 3 0	5,262	7 14 10	1,608	0 9 11
68 Mayavaram ..	1 5 0	4 6 1	5,747	6 10 9	No information.	
69 Negapatam ..	2 1 8	5 4 3	8,193	11 6 0	1,709	2 8 10
70 Tanjore	2 6 4	6 4 0	12,070	13 4 8	No information.	
71 Tirur[illegible]	2 9 9	2 6 5	5,695	6 3 7	2,058	1 6 4
[illegible]	1 15 3	2 15 1	5,725	8 5 6	825	2 4 11
[illegible]	[illegible] 5 1	4 0 4	15,842	8 7 2	No information.	
[illegible]	[illegible] 2	5 7 6	23,445	9 10 5	1,217	9 3 5
[illegible]	[illegible] 5	5 10 1		No information.		

APPENDIX I-A—*cont.*

(Paragraph 56 of the review.)

Incidence of Taxation and Income—1940-41—*cont.*

Serial number and name of municipality.	Incidence of taxation per head of population.	Incidence of income (including Government grants) per head of population.	Property-tax. Buildings. Number of buildings assessed.	Property-tax. Buildings. Assessment per building.	Property-tax. Lands. Extent of lands assessed in acres.	Property-tax. Lands. Assessment per acre.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	RS. A. P.	RS. A. P.		RS. A. P.		RS. A. P
76 Srirangam ..	2 8 11	7 14 8	4,902	11 0 0	919	8 2 8
77 Trichinopoly ..	2 11 8	3 14 0	20,605	21 2 0	2,258	4 4 11
78 Anakapalle ..	1 13 6	4 10 3	5,189	5 13 6	4,435	1 7 1
79 Bimlipatam ..	0 13 7	3 15 6	757	5 8 10	114	4 11 0
80 Chicacole	1 15 11	4 11 3	3,792	7 15 10	No information.	1 11 11
81 Vizagapatam ..	4 3 11	5 5 5	7,095	31 12 0	2,236	13 14 1
82 Vizianagram ..	2 6 10	4 11 0	6,390	18 10 10	No information.	

APPENDIX II.

Annual Accounts of the Madras District Municipalities—Abstract of Disbursements *for the year* ending 31st March 1941.

DISBURSEMENTS.	RS.	RS.
A.—General Administration and collection charges—		
1 General Administration (Office establishment, inspection, Honorary Magistrate's establishments, etc.)	13,55,938	
2 Collection of taxes including bonded warehouses (establishment, purchase of account books, paper, money boxes, repairs to outposts, etc.)	1,93,331	
3 Collection of tolls on roads and ferries	..	
4 Survey of land	1,05,304	
5 Refunds other than octroi ..	1,64,783	
6 Pensions and gratuities	..	
7 Annuities	..	
Total ..	..	18,19,356
B.—Public safety—		
1 Fire-establishment (purchase of fire-engines, buckets, repairs, etc.) ..	41,165	
2 Lighting establishment (purchase of lamps and oil repairs, etc.)	30,82,799	
3 Police establishment (purchase of clothing, lantern, repairs to outposts, etc.)	..	
4 Rewards for destruction of wild animals and snakes	..	
Total ..	..	31,23,964
C.—Public Health and convenience—		
1 Water-supply .. Capital outlay ..	15,23,264	
Establishment ..	9,80,805	
2 Drainage .. .. Capital outlay ..	6,13,855	
Establishment ..	4,03,001	
3 Conservancy (including road cleaning and watering) and latrines	24,98,659	
4 Health Officers and Sanitary Inspectors.	4,10,271	
5 Hospitals and dispensaries	4,92,729	
6 Plague charges	27,119	
7 Vaccination	1,03,751	
8 Other sanitary outlay	5,40,689	
9 Markets and slaughter houses	2,42,771	
10 Pounds	..	
11 Dak bungalows and serais	60,516	
12 Arboriculture, public gardens and experimental cultivation	..	
13 Veterinary charges	..	
14 Registration of births and deaths ..	2,92,487	

DISBURSEMENTS—*cont.*	RS.	RS.
C.—Public Health and convenience—*cont.*		
15 Public Works—		
(i) Establishment	2,67,357	
(ii) Buildings including miscellaneous work	5,18,683	
(iii) Roads	19,10,802	
(iv) Stores	67,451	
Total ..	..	1,09,54,21[illegible]
D.—Public Instruction—		
1 Schools and colleges	34,34,498	
2 Contributions	10,042	
3 Libraries, museums, menageries, etc. ..	75,393	
Total ..	..	35,19,93[illegible]
E.—Contributions—		
For general purposes	..	
F.—1 Interest on loans—		
Previous year	..	
Current year	..	
2 Discount	..	
3 Actual cost of work done for private individuals	95,385	
4 Other items—		
(i) Avenues	83,374	
(ii) Printing	78,572	
(iii) Compensation for lands ..	..	
(iv) Miscellaneous	2,24,835	
Total ..	..	4,82,16[illegible]
G.—1 Investments—		
In securities (other than for sinking fund) including charges for investments	20,47,010	
2 Payments to sinking funds	..	
3 Repayment of loans, including interest	17,74,968	
4 Advances—		
(*a*) Permanent	1,00,065	
(*b*) Others	37,13,847	
5 Deposits	33,45,545	
Total ..	..	1,09,81,435
Grand total, Expenditure ..	..	* 3,08,81,064
Total, Closing balance ..	..	82,25,931
Grand total including closing balance ..	..	3,91,06,995

* Includes refunds Rs 1,64,783.

APPENDIX II-A.

MEMORANDUM OF LIABILITIES.

	RS.
Liabilities—	
Balance of loans and advances	1,83,66,352
Less balance of sinking funds	1,42,700
Net balance of loans and advances ..	1,82,23,652
Deposits ..	15,34,570
Claims—	
Advances recoverable	23,81,874
Net amount of debt ..	1,73,76,348

MEMORANDUM OF INVESTMENTS.

	RS.
Description of security—	
1 In Government promissory notes	43,97,835
2 In postal savings bank	4,50,762
3 In other securities	36,47,902
Total ..	84,96,499

[illegible]otal, Receipts ..	[illegible]
[illegible]uding opening balance ..	3,91,06,995